

ANNUAL REPORT  
OF THE  
TOWN OFFICERS  
OF THE  
Town of Palmer

AND OF THE  
Receipts and Expenditures for the Year Ending  
December 31, 1922

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PRINTED BY  
REGISTER PRINTING COMPANY  
PALMER, MASS.



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# Town Officers—1922

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## Selectmen

WILLIAM B. KERIGAN, Chairman  
FRANK G. ROGERS              CHARLES A. CALLAHAN

## Assessors

DENNIS E. O'CONNOR, Chairman	Term expires 1925
CHARLES E. FULLER	Term expires 1923
DANIEL V. FOGARTY	Term expires 1923

## Overseers of the Poor

DR. CHARLES GIROUX	Term expires 1924
PATRICK H. McKELLIGOTT	Term expires 1923
THOMAS W. MANSFIELD	Term expires 1925

## Town Clerk, 3 Years

JOHN F. FOLEY	Term expires 1924
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## Town Treasurer

ROBERT L. McDONALD

## School Committee

DR. GEORGE A. MOORE, Chairman	Term expires 1925
JOHN F. SHEA	Term expires 1925
DR. JOHN F. ROCHE	Term expires 1924
HAROLD M. PARSONS	Term expires 1924
GEORGE L. WARFIELD	Term expires 1923
DR. CHARLES GIROUX	Term expires 1923

## Board of Health

DR. JACOB P. SCHNEIDER	
Chairman	Term expires 1925
WILLARD C. HITCHCOCK	Term expires 1924
M. WILLIAM HOLDEN,	Term expires 1923

Tax Collector  
JOHN T. BROWN

Cemetery Commissioners

ALDEN P. KNOWLTON	Term expires 1925
ALBERT S. GEER	Term expires 1924
DAVID L. BODFISH	Term expires 1923

Road Commissioners

THOMAS J. MORAN, Chairman	Term expires 1925
CHARLES A. TABOR	Term expires 1924
JOHN J. CONWAY	Term expires 1923

Auditors

EVERETT W. CARPENTER (Resigned)	
ROBERT J. WILDER	FRED S. POTTER

License Commissioners

DANIEL J. DUNN	JAMES F. COUGHLIN
OSCAR F. BRESETTE	

Constables

MICHAEL COLLINS	FRANK M. DOYLE
DAVID RITCHIE	JAMES H. McGEACHEY
PETER F. CAHILL (did not qualify)	

Tree Warden

JAMES H. McGEACHEY

Fence Viewers

DENNIS MAHONEY	PURLIN M. SHEARER
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Field Drivers

PURLIN M. SHEARER	JAMES SUMMERS
SAMUEL H. DUPUIS	

Measurers of Wood and Bark

JAMES E. HAMILTON	FRANK E. ALBRO
ARTHUR D. BRAMBLE	

# Town Clerk's Report

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## RECORDED FOR THE YEAR ENDING DEC. 31, 1922

Number of Births,	346
Deaths,	111
Marriages,	85
Chattel Mortgages,	13
Discharge of Mortgages,	2

### DOGS

Total Number,	483
Males and spayed females,	310
Females,	73
Paid County Treasurer,	\$1088.40

## VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same reported to him at once and he will make the corrections in accordance with the law.

Some of the many

### REASONS WHY BIRTHS SHOULD BE RECORDED

To establish identity

To prove nationality

To prove legitimacy

To show when the child has the right to enter school

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property

To establish liability to military duty, as well as exemption therefrom

To establish the right to vote

To qualify to hold title to, and to buy real estate

To establish the right to hold public office  
 To prove the age at which marriage contract may be  
 entered into

YOUR CO-OPERATION TO THE END THAT ALL  
 BIRTHS MAY BE PROPERLY RECORDED WILL  
 BE GREATLY APPRECIATED

### BIRTHS

DATE	NAME OF CHILD	NAME OF PARENTS
January		
1	Roger B. Leboutley	Gaston E. and Alice
2	Edward Wojtowicz,	John and Amiela
2	Raymond E. Chouinard,	Leo and Ella
3	Antoni A. Gorge,	Joseph P. and Conceiacao
3	Genowefa A. Majka,	Michael and Tekla
4	Philomena Misiasek,	Feliko and Katatzyna
4	Julia Majka,	Peter and Martianna
5	Hugh Gilmartin,	John and Nellie
6	Cecilia Kolasziczak,	Andrew and Rose
6	Robert Violent,	James and Josephine
8	Theodore W. Brothers	Arthur J. and Clara
10	Helen Murray	Stanislaw and Agneska
12	Annie Skowra,	Stanley and Mary
12	Abraham Bakst,	Isadore and Minnie
12	Bronislaw Ruska,	Isidor and Theophila
12	John E. Hurley,	John E. and Jennie C.
13	Stepanij W. Kowalczyk,	Anthony and Kamila
14	Wanda Sasor,	Anthony and Ludwika
14	John H. Wikoff,	William R. and Climona M.
16	Antoni Pisarczyk,	Wladyslaw and Marya
17	Genowefa Cwenton,	Hendryk and Zofia
19	Jan Szileiwski,	Josef and Katarzyna
19	George Pardo,	John and Stephania
19	Reta A. Comfort,	Baseleo and Elvira
19	Jan Augustin,	Lawrence and Karolina
20	Leroy Fenton,	William H. and Mabel H.
23	Charles A. Fauteux,	Charles A. and Mary C.
24	Joseph Grezorcik,	Kostanti and Justina
25	Helen Sawicki,	Joseph and Jozefa
25	Charles Skrzyniarz,	Stanislaw and Mary
28	Rosalia Krol,	John and Marie
28	Stefani Duda,	Peter and Katarzyna
29	Thomas J. Cahill,	John E. and Gertrude A.

DATE	NAME OF CHILD	NAME OF PARENTS
30	John Grimes,	John and Elsie
30	Donald R. Phaneuf,	Raymond H. and Zilda
31	Marya V. Chudy,	Frank and Wiktorya
31	Virginia Ellithorpe,	Clifford L. and Marguerite

## February

1	Edward Ugucione,	Guiseeppe and Gadoni
4	Frederick A. McLaughlin,	Frederick A. and Ruth L.
5	Albina Hrebenkow,	Michael and Helen
5	Edwin Gozdura,	Antony and Mary
6	Francis D. Mullen,	William J. and Matilda
6	Ludwik Marchinek,	Carol and Marguerite
7	Helen Kameski,	Stanislaw and Annie
7	Genowefa Swiatlowski,	Albert and Marya
9	Felecia Bisiewicz,	Wladyslaw and Mary
13	Irene R. Dunham	Guy V. and Grace
13	Stanislaw Sypek,	Jozef and Jadwiga
15	— — — — —	still born
16	John E. S. Adams,	John E. S. and Fannie
16	Jackson H. Prouty,	Perlie K. and Bertha F.
16	Howard V. Manley,	Ralph A. and Florence H.
16	Joseph Godek,	Peter and Nellie
16	Stanislaw Bunk,	John and Zofia
17	Theresa I. Nichols,	Christian and Lina
18	James T. Dolan,	James and Nellie
18	Robert R. Hager,	Harry G. and Edith
20	Jennie Stokolsa,	Andrez and Mary
22	Leon Janus,	Ignacy and Anna
23	Stanislaus E. Kulpa,	Michael and Katarzyna
24	Doris E. Lee,	Clarence R. and Marjory A.
25	Mieczslaw Karczowska,	Albert and Helena
26	Harry E. Taylor,	Ernest T. and Viola L.

## March

3	Edward Krszyzek,	Joseph and Magdalenz
3	William Dunlap	William and Maggie
6	Agnes M. Johnson,	Ralph E. and Beatrice M.
7	Miller Haugh,	Samuel J. and Esther
7	Virginia R. Dupre,	Clarence J. and Annabelle
8	Anastazya Bastek,	Frank and Agnyska
8	Frydryk Jambora,	Pawel and Urzula
8	Howard A. Davis	Walter O. and Ruth E.
8	Magdalene A. Jannard,	Theodore and Mary A.
10	Marion J. Flynn,	John P. and Josephine L.
11	Charlotte Maxwell,	Oviatt L. and Lena M.

DATE	NAME OF CHILD	NAME OF PARENTS
11	Charles Maxwell,	Oviatt L. and Lena M.
13	Stefania Konowski,	Michael and Anna
14	Francis E. Johnson,	Thorwald N. and Mary
17	Dorothy P. Miller	Emil and Helen
17	Madeline P. Brow,	Francis J. and Nellie E.
18	John J. Carter,	James H. and Marguerite M.
19	Louis F. Rollet,	Louis F. and Evelyn R.
21	Edna Michiawicz,	Wladyslaw and Zofia
22	Mary A. Spencer,	Arthur H. and Sadie A.
25	Stanislaw Worunbowicz,	Michael and Mary
27	Janice M. Thompson,	Andrew J. and Constance A.
28	Dorothy Hall,	George H. and Marion H.
29	Stanislaw Mastalerz	Jan and Franciszek
31	Richard J. Gloster	James F. and Adeline
31	George H. Lester,	George H. and Lilian

## April

1	Madeline G. Coyer,	Charles and Elizabeth
2	Franciszek Roman,	Stanislaw and Marya
3	Still born	
4	Kathrina C. Karlon,	Michael and Christine
4	Stephanila Szado,	Thadeus and Honorato
5	_____	
5	Francis M. Haley,	Joseph P. and Margaret
5	Irving Winer,	John and Yetta
6	Donald H. McKinney,	Chester H. and Ruth E.
6	Barbara Swann,	Harold W. and Mary L.
6	Henry Memczuza,	Antoni and Annie
6	Harry Bendette,	Alfonso and Jennie
7	_____	still born
7	Raymond Forsman,	Carl J. and Annie
7	Ignacy S. Pobiego,	Stanislaw and Rozalia
7	Edward Dvorczak,	William and Veronica
8	Mary Knopka,	Wladyslaw and Franciszka
8	William L. Dreschler,	William L. and Anna
8	Jessie T. Evasus,	Peter and Katie
13	Michael L. O'Connor,	John P. and Dorothy I.
13	Clifton H. Hancock,	Alonzo C. and Ida L.
14	Madeline E. Johnson,	Garfield and Cora
15	Dorothy M. Marcy,	Walter H. and Victoria M.
16	John H. Blake,	John J. and Mabel H.
17	Stefania Chmura,	John and Zofia
20	Walter F. Kargoll,	Franciszek and Josephine
20	Lucien Sawicki,	Alexander and Nellie
20	Vernard V. Buckman,	Vernard V. and Edna



## DATE NAME OF CHILD

22 Donald W. McCabe,  
 22 Arthur Bufithis,  
 22 William B. Moore  
 23 Richard S. Moore  
 23 Rosalia Dorostina,  
 24 Manie Kamyk,  
 24 Robert S. Fay  
 28 Joseph O. A. Graveline,  
 28 Norman G. Belanger,  
 28 Mary Bonak,  
 29 Elizabeth D. Sykes,  
 30 Rodulph Pietryka,

## NAME OF PARENTS

Herbert W. and Doris K.  
 Evagel and Catherine  
 Frank N. and Frances B.  
 Frank B. and Frances B.  
 Antoni and Wiktorya  
 Joseph and Anna  
 Robert S. and Constance M.  
 Joseph and Stephanie  
 John J. and Elizabeth  
 Michael and Katherine  
 Ernest B. and Janet  
 John and Katarzyna

## May

2 Barbara C. Sedgwick,  
 2 ——— ———  
 3 Edward Stabek,  
 5 Mary E. Brosnan,  
 6 Catherine M. McNally,  
 7 Paul R. Munn,,  
 9 Mary C. Hamois,  
 9 Constance Robinson,  
 9 Mary Ellen Brown,  
 13 Elton C. Herrick,  
 14 Wanda E. Kiasomarczyk,  
 15 Marie M. E. Holt,  
 16 Shirley C. Erickson,  
 18 John Cichon,  
 18 Thedeus Sierakowski,  
 19 Mary Piehota  
 19 Herbert L. Garrison,  
 19 Ralph E. Goodreau,  
 20 Joseph Witkouski,  
 22 Harriet L. Halle,  
 25 ——— Laplant  
 27 Bernard F. Fountain,  
 28 Mary R. E. Gervais,  
 31 Stefania Boldyga,  
 31 Charles E. Thomas,  
 31 Ralph E. Johnson,

Willard E. and Olive F.

Jacob and Teckla  
 Martin M. and Mary J.  
 Edmund J. and Julia G.  
 Robert A. and Laura M.  
 Edward and Edwardina  
 Edmund G. and Mary M.  
 Yale H. and Mildred A.  
 Elton I. and Helen  
 Anthony and Julia  
 Thomas W. and Manda  
 Arthur A. and Irene  
 Josef and Zofia  
 Bronislaw and Antholina  
 John and Katarzyna  
 Herbert L. and Grace  
 William and Rose  
 Ignacy and Bronislawa  
 Forest P. and Clara  
 David and Georgiana  
 Wilfred and Abbie  
 Adrien and Corona  
 Boleslaw and Mary  
 Charles E. and Mabel  
 John N. and Ruby A.

## June

1 Carl E. Wickman,  
 2 Arthur D. Bramble,  
 3 Julia Z. Pikul,

Carl E. and Mildred M.  
 Arthur D. and Lulu C.  
 John and Bronislawa

DATE	NAME OF CHILD	NAME OF PARENTS
5	James G. Hughes,	George F. and Mabel M.
5	Joseph P. G. Lambert,	Gideon and Ozina
5	William O. Tousant,	Eudore and Cora
6	Stanislaw Wos,	Antoni and Jadwiga
6	Wladyslaw Michiasek,	Sebastian and Katarzyna
8	Wanda Soltys,	Martin and Apolonia
8	James Sackedis,	Nicholas and Evangeline
11	Edna R. Brouillette,	Frederick and Mary A.
12	Irene Starsiak,	Michael and Agnes
12	Charles W. Flower,	Lewis S. and Anna C.
14	John F. Harrington,	William H. and Anna C.
14	John F. Harrington,	William H. and Anna E.
14	Eva E. Rogers,	George and Blanche
19	Anna Paciewicz,	Peter and Stella
19	Josepr Boldyga,	Julian and Marya
19	Emelia Drunki,	Andrew and Katarzyna
19	Paul Soltak,	Paul and Viola
21	William McDonald,	Frank E. and Ruth
21	Katherine Sullo,	Angello and Maria
22	Jozei Bigda,	Martin and Apolonia
23	Bernard Rooney,	Arthur and Caroline
23	Ruth L. Sheiman,,	Charles F. and Rina W.
24	John P. Sullivan,	Patrick L. and Evelyn
27	Donald R. Fredette,	Andre and Adelle
28	Gloria J. Lamy,	Calixte and Aurore
29	Albert E. Garos,	Albert and Mary
30	Bernard F. Cooney,	LeRoy H. and Mary M.

## July

1	Duane A. Holcomb,	Ernest F. and Velma J.
1	Joseph H. Flammand,	Auguste and Parmelie
2	Anthony P. Skowyra,	Joseph S. and Josephine
2	Clara Sarna	John and Margaret
2	Eugene W. Vight,	Otto H. and Grace M.
3	Edward Pytka,	Ignacy and Elenore
3	Anna Les,	John and Marya
5	Mary G. Sullivan,	James J. and Mary
5	Still born	
7	William McKee,	Thomas W. and Margaret
7	Joseph Jasukiewicz,	Boleslaw and Theophila
11	Frederick W. Dewey,	William A. and Ruth R.
12	Mary Zelaza,	Lawrence and Katarzyna
12	Joseph Zelaza,	Lawrence and Katarzyna
14	Peter Evanshes,	Raymond and Delia
14	Fran'k Zajac,	Martin and Antonina



DATE	NAME OF CHILD	NAME OF PARENTS
14	John A. Fedewicz,	Michael and Adele
15	Agnes Vetti,	Joseph and Esther
16	Mary G. Stearns,	Horace M. and Ruth A. N.
19	Fanny Katz,	Herman and Annie
20	Joseph Trombley,	William J. and Anetta E.
20	Omer J. F. Patnoude,	Pierre and Idola
23	Margaret C. Appleton,	William and Ella
24	Edward L. Potkowka,	Jan and Marya
28	Walter H. C. Erickson,	Emile and Augusta
28	Edward Dougal,	Adam and Martianna
28	Mildred L. Clark,	Marshall A. and Mildred E.

## August

1	Marion E. Payne,	George W. and Gertrude M.
2	John Gagliardi,	Louis and Della
2	Joseph Paes,	Antoni and Giacinta
3	_____	
4	Waldemar J. Kowalik,	Joseph and Marya
6	Raleigh E. Dingman,	Charles F. and Mona G.
7	Fredelaw Worzniak,	Adam and Agnes
7	Carl B. Ross,	Albert B. and Dorris E.
8	Still born	
10	Jacqueline C. Lefevre,	Romeo and Fannie L.
12	Thelma F. Tucker,	George C. and Myrtie
13	Helen K. Toth,	Rudolph and Mary
13	Lutwik Janulewicz,	Wladyslaw and Wiktoria
13	Mary C. Lawlor,	Maurice F. and Nora D.
13	Charles D. Geer,	Everett A. and Alice E.
14	Shirley M. Lawrence,	Ralph D. and Sophie
14	Mieczyslaw Swiatlowski,	Jan and Katarzyna
14	Maria Costa,	Valentine and Maria
17	Dorothy Motyka,	George W. and Nellie
19	Eva M. Henrichon,	Leo and Ida
20	Marjory M. Moon,	Steele and Jennie
20	Clare J. Forsman,	Eugene and Judette
22	Timothy J. Denning,	Timothy J. and Catherine
22	Shirley M. Cole,	David and Eliza
23	Marguerite Bacon,	Walter and Sarah
23	Clifford A. Brothers,	Hector and Marie
24	Stanislaw Zdroga,	Francis and Rosalia
28	Robert E. LeBlanc,	Ovila and Dora
29	Stanislaw Sandrowski,	Stanislaw and Helen
31	Ruth M. Gardner,	Clyde and Alice

## DATE NAME OF CHILD

## NAME OF PARENTS

## September

1	Ruth O. Sherman,	Robert C. and Winifred B.
1	Ethel R. Adams,	George W. and Minnie
4	Rosalia Bolezawicz,	George and Valena
4	Rita Pimpiare,	Eugene and Marion
4	Frank Jazek,	Joseph and Amelia
4	Stefania Niemiec,	Stanislaw and Marya
5	Rose Siligraygie,	Felix and Katie
6	Valenti Furnell,	Augusti and Mary
6	Thomas Babineau,	Arthur and Alexina
7	Gummar A. Hormanson,	Einar and Olivia
7	Roselyn W. Norton,	Harry E. and Laura E.
8	Mary C. Berthiaume,	Henry and Alma
10	Edward D. Seipel,	Joseph and Kathleen
11	James W. S. Harrison,	Joseph C. and Elizabeth
12	Stephen Niemiec,	Nikolaj and Mary
13	Joseph R. Sam'sucey,	John and Dorilla
14	Francis Czajka,	Anthony and Anastasia
17	Edward Banash,	Stanislaw and Stefania
17	Bessie H. Line,	Charles H. and Bessie
20	Roland R. Trambalay,	Felix and Irene
24	Bernard J. Cavanaugh,	James and Mary
24	Alfred P. Graveline,	Joseph T. and Ruth E.
26	Hilda M. Munroe,	William F. and Grace
26	Jozef Slaczek,	Peter and Agnes
26	Antonio Gallasco,	Antonio and Julia
28	James H. Stevens,	Leslie C. and Mina L.
28	Peter Izyk,	Wladyslaw and Julia
29	Michael Bykot,,	Felix and Stasia
30	Octavia J. Leveillee,	Joseph and Eva
30	Bronislaw Wilk,	Adam and Agnes

## October

3	Joseph W. Lazer	Franciszek and Anna
4	Franciska Jaczek,	Stanislaw and Rosalia
4	Myrtle I. Lynde,	Eldwin and Helen M.
5	Ruth E. White,	Harry I. and Bertha M.
5	Margaret St George,	Ambrose and Margaret
6	Harold R. Parker,	Frederick D. and Ella R.
7	Marianna Kajka,	Alexander and Rosalia
7	Charles W. Wood,	Everett J. and Lois H.
8	Gertrude C. Delphia,	Marshall N. and Gladys M.
10	William E. Marcy,	Lewis E. and Dorris
12	Rudolph Boczek,	Frank and Theresa
15	John H. Stanton,	Louis J. and Grace A.

DATE	NAME OF CHILD	NAME OF PARENTS
16	Ruth V. Kenney,	Harold L. and Dora L.
17	Frederick Zkabka,	Martin and Mary
19	Esther M. Butterworth,	Everett and Vera
19	Grace Rildz,	Joseph and Annie
19	Frank Czech,	John and Agnes
23	Edward Prestrzyski,	Andrew and Rose
25	John Bazajewicz,	Stanley and Mary
29	Thaddeus Giza,	Franciszek and Kora

## November

1	Wiktorya Sieczkowski,	Marijan and Jozefat
2	Jennie Muniec,	Victor and Marya
3	Harold E. Booth,	Howard E. and Alice
3	William P. Shea,	Daniel and Delia
7	Bernard E. Nash,	Perlin E. and Leah A.
11	Jozefat Boubon,	Albert and Bronislawa
12	Joseph Skowron,	Franciszek and Marya
13	Franciszek Boyko,	Michael and Karolina
13	Stephen Dymek,	Antoni and Marya
13	Robert E. Emery,	Daniel G. and Lucy
16	Theodore Rec,	Leon and Antholina
17	Julia Lamenski,	Boleslaw and Alexandria
18	Augustin Parda,	Antoni and Zofia
18	Sullivan Palmero,	Michael and Geneva
23	Robert C. Gillman,	Harley P. and Margaret L.
23	Erwin R. Bacon,	Rufus and Mary
26	John Wawrzniak,	Wladyslaw and Balvina
27	John R. Lumian,	John F. Jr. and Mildred F.
28	Bernard Griffin,	John F. and Julia F.
29	Thelma M. Gervais,	Jerry C. and Ida
29	Irwin Collins,	Robert and Helen
29	John Nadolski,	Walter and Sophia
29	Mary D. Smart,	Peter and Rose
8	Lena Pauline Girouard,	George and Lena
27	Boleslaw Parda,	Stanley and Marya

## December

2	Dorothy J. Hicks,	William S. and Catharine A.
3	Ladislav F. Wozniekoaski,	Chester and Amiela
3	Franciszek Golas,	Paul and Martha
4	Aime Gaudette,	Arthur and Noella
8	Doris I. Gaudreau,	Joseph and Aureore
8	Franklin K. Woodman,	Chase B. and Effie
10	Mando E. Lenard,	Romeo and Ines
10	Stephen J. Bobowicz,	Alexander and Anna

DATE	NAME OF CHILD	NAME OF PARENTS
11	Bronislaw Zobka,	Karzimirz and Marya
13	Paul W. Stumpf,	Albert and Emma
14	Helena Lech,	Karzmirs and Josephine
14	Ruth E. Rathbone,	James and Lillian E.
15	Theresa M. Bourcier,	Lionel and Bertha
16	Genovefa Kulis,	Peter and Alexandria
16	Stanislaw Kulis,	Peter and Alexandria
16	Anne D. Lanon,	Hilaire and Leonie
16	Adolphe Ziemenski,	Lorenz and Karolina
19	Sidney R. Henrichon,	Alphonse and Mary
21	Boleslaw Chmura,	Peter and Wiktorya
22	Robert Smith	Albert and Marie
24	Geraldine V. Stebbins,	Elmer M. and Virginia M.
26	Constance A. Smith,	George E. and Agnes E.
26	Dorothy M. Kenyon,	Archie T. and Grace E.
28	Charles W. Buffington,	Charles W. and Florence M
29	Florence Laramee,	Amherts and Angeline
31	Vivianma Anderson,	Anton and Anna
31	William F. Finnigan,	Edward and Clara

## MARRIAGES

### January

Date	Groom	Residence	Bride	Residence
9	Willy Deslorgchamp	Palmer	Yvonne Labelle	Palmer
11	Sherman M. Stebbins	Palmer	Cora Jane Thayer	Palmer
17	Andrew Fijfer	Palmer	Rozalia Piarda	Palmer
30	Stanislaus Baldziewicz	Palmer	Mary Lukawska	Palmer
31	George J. Washington	Springfield	Mary E. Wallace	Wilbraham

### February

1	Alexander Bobowytz	Palmer	Anna Sablak	Palmer
6	Paul Siok	Palmer	Ladislaa Krojewska	Palmer
19	Peter Theodore	Palmer	Polichene Angelopoulos	Palmer
27	Paul E. Hanifin	Springfield	Mary A. Garvey	Wilbraham
27	Romeo E. Lenard	Palmer	Inez Fabiana	Palmer
27	Ernest G. Roberts	Palmer	Nellie Lynn	Palmer
28	James M. Cavanaugh	Palmer	Mary A. Lusty	Palmer

### March

5	Harry Schulman	Palmer	Lillian Pallot	Springfield
23	Robert A. Swain	Palmer	Marguerite A. Donahue	Palmer

Date	Groom	Residence	Bride	Residence
April				
17	David A. Gelinas	Palmer	Mary A. Pelletier	Palmer
17	Peter Lequin	Palmer	Mary E. Pelletier	Palmer
18	George F. Belisle	Palmer	Irene C. Lusty	Palmer
25	Patrick M. Shea	Chicopee	Johannah Callahan	Palmer
28	Eric V. Johnson	Hartford, Ct.	Gladys Paine	Palmer
29	Martin Salmonsens	Worcester	Laura C. Christiansen	Palmer

## May

8	Anthony Jurczyk	Ware	Agata Zolondz	Palmer
9	Willard S. French	Palmer	Ida E. Johnson	Palmer
13	William A. Dewey	Palmer	Ruth Sayres	Palmer
15	Honore Chaput	Palmer	Pauline Ains	Palmer
22	George W. Tracy	Palmer	Catherine I. Cahill	Palmer
29	Albert Gil	Chicopee	Mary Stopinska	Palmer
29	Archie T. Kenyon	Palmer	Evelyn Inman	Palmer
30	Romeo Rivers	Palmer	Geneva Bushey	Ware

## June

6	Michael Lakowicz	Palmer	Helena Ridz	Palmer
7	Joseph E. Donovan	Monson	Blanche Dullahan	Palmer
8	John F. Luman Jr.	Palmer	Mildred F. Morse	Palmer
12	Victor Coulumb	Chicopee	Cora Girard Viens	Palmer
14	George E. Marsh	Palmer	Katherine B. O'Brien	Monson
21	William E. McGrath	Palmer	Anna E. Finn	Northampton
24	William M. North	Monson	Mabel E. Rauh	Wilbraham
24	Jamse Stevenson	Palmer	Hilda P. Reid	Palmer
27	Henry A. Dane	Palmer	Florence V. Yeddo	Springfield

## July

3	John Karcz	Palmer	Julia Motil	Palmer
5	Patrick J. Regan	Dorchester	Kathleen Sullivan	Palmer
12	Fred E. Fillmore	Palmer	Margaret Brown McAdam	Palmer
19	Thomas Bowler	Belchertown	Mae C. Fitzgerald	Palmer
26	George A. Canterbury	Palmer	Leta M. Burpee	Easthampton

## August

5	George W. Payne	Palmer	Gertrude M. Odell	Palmer
7	James F. Loftus	Palmer	Yvonne A. Morrisette	Palmer
15	Harold Phaneuf	Palmer	Bertha Brouillette	Palmer
19	Charles R. Ridington	Lansdale, Pa.	Helen M. Newbury	Palmer



Date	Groom	Residence	Bride	Residence
27	Ladislaus Bollkowski	Palmer	Mary Swist	Palmer
21	Zygmunt Emiljan	Palmer	Mary Hryniewicz	Palmer
29	Jan Nadolski	Palmer	Julia Midura Bish	Warren

## September

4	Charles Angrow	Rockland	Leanda Dextrateur	Palmer
4	Anthony Piechota	Palmer	Zophie Szufartowska	Belchertown
4	Eugene H. Crepeau	North Adams	Bertha B. Topor	Palmer
9	Harry A. Hant W.	Springfield	Anna A. Doherty	Palmer
9	William J. Adams	Palmer	Marion D. Fulton	Palmer
9	George A. Spolmer	Athol	Lena Dixon Hall	Greenwich
12	Michael E. Cavanaugh	Belchertown	Nellie F. O'Connor	Palmer
18	Mike Jusko	Belchertown	Minnie Wazocha	Belchertown
19	Daniel J. Healey	Palmer	Viola M. Allen	Monson
25	Valentinus Muraeh	Palmer	Felicja Miemieci	Palmer

## October

7	Ralph L. Hastings	Acton	Hazel P. Schofield	Acton
10	Francis Tabaka	Chicopee	Victoria Kos	Palmer
12	Frank R. Foley	Springfield	Mary A. Mayor	Springfield
12	Albert J. Fisher	Palmer	Elvira Belanger	Palmer
15	William Archambault	Palmer	Eva Reopell Gay	Palmer
21	George A. Burford	Palmer	Gladys E. Chaples	Palmer
23	John Levenski	Springfield	Apolonia Pietras	Palmer
23	Nelson Matte Jr.	Palmer	Olive R. Farrell	Springfield
27	Edmund Rouvellat	Palmer	Edith Trumble	Palmer
29	Martin L. Scott	Palmer	Grace E. Touhey	St. Albans, Vt.
30	Domenico Fiorni	Palmer	Lena Amabile	Palmer
30	Dominic Francesketti	Palmer	Ruby M. Weir	Warren
30	Charles R. Cahill	Palmer	Catherine H. Gulihian	Monson

## November

4	Patrick F. Ryan	Monson	Marion L. Mosher	Palmer
27	Ernest P. Fauteux	Palmer	Mary L. Pelletier	Athol
27	Eugene M. Charbonneau	Palmer	Dorilda G. Bonnet	Palmer
29	John Swiderski	Palmer	Mary Nowak	Ware
29	George F. Butterworth	Southbridge	Sibyl L. Marcy	Palmer

Date	Groom	Residence	Bride	Residence
December				
5	Wilfred Boudreau	Palmer	Mamie Parah,	Palmer
20	Elton P. LaDuke	Palmer	Elizabeth Ritchie	Palmer
23	Wesley G. Spencer	Springfield	Doris Abare	Palmer
26	Alcide N. Babin		Maxima Lapointe	Palmer
26	Clayton W. Petty	Palmer	Sophie Englehart	Palmer
30	Carl M. Edberg	Palmer	Edna A. Johnson	Palmer

## DEATHS

Date	Name	Years	Months	Days
January				
7	Herbert T. Barnes,	—	—	9
15	Esther F. Nye,	78	4	11
16	Matilda Tibbetts,	53	11	1
17	Charles W. Chamberlin,	43	1	21
17	John Fortin,	74	8	6
26	Frederick A. Horton	74	8	16
21	Mary E. Corbett,	48	—	—
29	Eloise S. Brainerd	45	4	2
11	Clinton E. Barber,	39	2	6
18	Smith Harrington,	68	—	5
February				
1	Thomas J. Cahill	—	—	3
2	William J. Wood,	57	10	19
13	Selena M. Knight,	51	7	24
15	Still born			
18	Eliza J. Boulton,	82	5	18
25	Joseph Rosenbiegger,	32	11	7
March				
1	Helena Majka	26	—	—
2	Albert Yaros,	31	—	—
7	Charles L. Sprzyniarz,	—	1	10
7	Elizabeth M. Taylor	—	11	0
8	Orilla Martin	81	8	25
15	Johanna Crowley	93	9	19
15	Eudora A. McIntire,	63	6	3
15	Harriet L. Bacon,	71	5	10
17	Thelma Lafave,	14	7	4
18	Alvin S. Penpraise	3	8	10
24	Margaret E. Coffey,	65	9	4
25	Isabella Krass,	3	8	8
23	Nora J. Mayor,	53	8	12

Date	Name	Years	Months	Days
25	Sumner R. Blodgett,	80	6	—
27	Helen A. Jones	64	4	4
29	Janice M. Thompson,	—	—	1
21	Phillip D. Doherty,	32	9	4
31	Charles O'Connor,	60	—	—
April				
2	William J. Foley	40	7	7
3	Still born			
5	Kathleen B. Shores	32	11	9
6	Stanislaw Masterles,	—	—	7
7	Still born			
21	Angie C. Adams,	80	—	2
23	William B. Moore	8 hours		
23	Richard S. Moore,	8 hours		
24	Karolina Chwalek	24	—	—
May				
6	Adeline Lafrance	72	6	22
6	Celina Bourbeau,	73	—	21
11	James Henderson,	31	4	5
5	Anders Lundquist,	51	—	9
15	Hazel M. Plante,	2	2	26
16	Katrinka Karlon,	—	—	12
25	——— LaPlant,	4 minutes		
June				
.8	Joseph Purda	43	9	4
26	Tadeus Sierakowski,	—	1	9
27	Stella S. Piecukanie	34	—	—
29	Fred M. Webber	73	6	13
July				
5	Still born			
6	Betsy Thompson	73	—	—
5	Roch Goulet	69	3	—
9	Albert B. Marsh	69	8	5
10	Cornelius J. O'Leary	80	—	—
13	Mary Zelaszo	—	—	2
21	Joseph Trombley	12 hours		
21	Joseph Zelaszo	—	—	11
21	Henry Witek	—	1	29
24	Catherine L. Moore	74	7	17



Date	Name	Years	Months	Days
25	Francis Kargol	—	3	5
26	Anita O. Bengle	—	8	27
28	Clifford Plant	18	4	—

## August

2	Joseph P. Riopelle,	1	1	20
8	Joseph Dumas	61	8	2
8	Still born			
9	Elizabeth C. Sullivan	25	3	7
10	John Kos	59	8	25
11	Joseph Corrigan	49	—	—
12	Bernard Rooney	—	1	18
16	Michael Pietras,	52	—	—
17	Francis E. Smith	—	10	18
27	Charles M. Jones	70	10	15
27	William Glaccum	56	1	3
30	Mary Latwis,	29	—	—
4	Elizabeth S. Frame	58	3	15
28	John Kapinos	40	—	—

## September

3	Alfa M. Thompson	41	2	—
20	Bernice Mendoluska,	20	8	26
23	Michael Frederick	48	—	—
30	Bessie Hanley	75	—	—

## October

2	Francois X. Menard	44	4	14
4	Joseph Jasukiewicz	—	2	27
10	Donald R. Phaneuf	—	8	10
12	Lydia A. Smith	79	10	12
16	Rene U. Tetrault	23	—	—
23	John J. Riley	72	3	26
25	Mary E. Mulvihill,	66	11	24

## November

1	Robert J. Stevenson	64	6	8
1	Aquine Israelian,	3	—	—
11	Mary J. Sinclair	56	10	24
12	Joseph Skowron	—	—	1
18	Vernard V. Buckman	—	6	29
21	Bridget A. McKelligott,	45	—	—
23	Holowill P. Marcy	81	10	13
27	James F. Kean	52	5	3

Date	Name	Years	Months	Days
30	Peter Izyk,	—	2	24
27	Hyman Cohen,	40	1	17

## December

2	Julia Kulick,	1	1	17
6	Joseph Bigos	52	—	—
9	Bertram H. Marston,	42	7	9
11	Frank Czaka	—	2	26
14	Stephen G. Clark,	41	10	29
17	Ruby Sharpe	67	—	—
21	James Leahy	82	8	—
21	Stephen Demiak	—	1	15
30	Carolina Broton,	3	8	29

JOHN F. FOLEY, Town Clerk.

## Selectmen's Report

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The Selectmen respectfully submit the following report for the year 1922:

**ORGANIZATION.** The Board organized by the choice of William B. Kerigan for Chairman, and Frank G. Rogers for Clerk.

**APPOINTMENTS.** Thomas W. Kenefick was appointed Town Counsel; Harriette Paine, Bookkeeper; Louis E. Chandler, Burial Agent; David L. Bodfish, Superintendent of Graves; James Summers, Chief Engineer; Louis Leveillee, Sealer of Weights and Measures; Fred H. Smith and Michael H. Davitt, Inspectors of Animals; and Timothy J. Crimmins, Chief of Police.

During the year Thomas W. Holt and Edward F. McKelligett resigned as police officers and Daniel V. Fogarty and Frank M. Doyle were appointed to fill the respective places.

Early in the year Willard C. Hitchcock, one of the assessors, resigned his office and the Board in joint convention with the remaining assessors appointed Daniel V. Fogarty to serve as assessor until the next annual meeting or until another is qualified.

By the resignation of Edwin J. Duncan a vacancy was created in the Board of License Commissioners and Oscar Bressette was appointed to serve as license commissioner until the next annual meeting or until another is qualified.

The Selectmen, under authority of the vote of the annual meeting, made a contract with the Central Massachusetts Electric Company for lighting the streets. The appropriation therefore was \$9373.65, with \$300.00 added for extra lights. The charge per light was the same as last year, namely, \$21.85. The Board placed additional

lights where they appeared to be needed and the total expenditure for lights during the year was \$9588.20.

Four licenses to collect junk were granted during the year, each for a fee of \$35.00, making \$140.00 in all.

Early in the year the Board filed a taking of the Converse lot for the new high school and attempted to negotiate with Henry D. Converse an adjustment of the compensation to be paid. In this effort the Board was unsuccessful, however, and a petition for a determination of the damages to be paid for the taking was brought by Mr. Converse and is now pending in the Superior Court, not having been yet reached for trial.

There are no suits for highway damages pending against the town at the present time, except a suit of Bernard A. Kaplan of Boston which was started on the 5th of December and is returnable at the Superior Court in Boston on the first Monday of February. The claim is for personal injuries alleged to have been sustained in August last at a point in the road from Thorndike to Forest Lake between the trolley switch and Whipple's Bridge. Mr. Kaplan's attorney visited Palmer in the fall and the Board went with him to look over the ground. From what the Board saw and from what they have been able to learn from witnesses who were familiar with the condition of the road at about the time of the accident they have not been impressed that the case was one for settlement but rather for trial.

Litigation with James H. Murphy, the contractor who built the Wenimesset school at Three Rivers, is still pending. Numerous hearings have been had and probably many more will be had before it can be finally determined whether the town is indebted to Mr. Murphy, and if so, for what amount.

After the state auditors had completed their examination of the accounts of the town negotiations were undertaken with the surety company that was responsible upon the bond of the defaulting town treasurer and an adjustment was finally secured whereby the company paid

the town \$25,866.86, covering principal indebtedness of \$25,052.65 and interest added to the amount of \$814.21.

Negotiations are in progress with the surety company involved for an adjustment of its obligation to the town as surety upon the several bonds of Mr. Hawkes as tax collector. In this matter the Board anticipates an early settlement of the town's claims without the expense and delay of litigation.

During the year the Board found a customer in the construction company that was building the cement road from Shearer's Corner to the Wilbraham town line for the old fire engine and made a sale thereof for the sum of \$225.00.

In March the Board advertised the town lot on East Main Street in Three Rivers for sale at public auction and it was struck off to Emma J. Giroux for the sum of \$1275.00

The Board would suggest that the voters consider the erection of a storage shed at the town farm, or on land to be secured by lease or purchase at some other convenient place, for the proper housing of vehicles, machinery and other property of the town at times when not in use. Such building need not be an expensive affair and the result to the town would undoubtedly be a saving over amounts now paid for rent and besides the property would be given proper protection from the weather.

## RECOMMENDATIONS.

Statement of Recommendations for the year 1922:

Election & Registration	\$1,200.00
Premium Workmen's Compensation Insurance	600.00
Auditing & Accounting	1,260.00
Selectmen's Other Expenses	500.00
Selectmen's "Contg."	1,100.00
Special Police	1,000.00
Printing & Distributing Town Reports	1,200.00
Salaries of Selectmen	750.00
Law & Claim Department	1,500.00

WILLIAM B. KERIGAN, Chairman,  
 FRANK G. ROGERS,  
 CHARLES A. CALLAHAN,  
 Board of Selectmen.



# State Auditor's Report

## DEPARTMENT OF CORPORATIONS AND TAXATIONS

Henry F. Long, Commissioner  
State House, Boston

April 24, 1922

To the Board of Selectmen,  
Mr. William B. Kerigan, Chairman,  
Palmer, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Palmer, made in accordance with the provisions of Section 35, Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division, who was placed in charge of the work.

Very truly yours,

Theodore N. Waddell,  
Director of Accounts.

Mr. Theodore N. Waddell,  
Director of Accounts  
State House, Boston  
Sir:

As directed by you I have made an audit of the books and accounts of the town of Palmer and submit the following report thereon:

Early in January of the current year the treasurer appeared before the selectmen and stated that he had been using funds of the town and that he was short in his accounts between \$18,000 and \$20,000. An examination of the treasurer's accounts for the period from January 1, 1919 to January 18, 1922, however, disclosed a cash discrepancy of \$25,052.65.

It has been the custom for the treasurer to deposit in the bank all town funds received and to make all authorized payments by check, with the exception of payments on account of forest fires, which were made in cash. A reconciliation of the amount called for by the cash book, as of January 1, 1919, with the amount on deposit at the Palmer National Bank as of that date shows that the funds of the town were intact at that time. It would therefore appear that the diversion of cash from the treasury began during the year 1919, and had a proper examination and reconciliation of the cash book balance with the bank statements been made at any time after July, 1919, the fact that town funds were being diverted from their proper channels should have been disclosed.

I have made an examination of all cash transactions as shown by the cash book, check books, and bank statements for the period covered by the audit, and have prepared statements, which are appended to this report, showing a reconciliation of the treasurer's cash with the bank accounts as of December 31, 1918, 1919, 1920, and January 18, 1922.

On January 1, 1919, the balance as shown by the cash book was on deposit at the Palmer National Bank, with the exception of \$147.83, which the treasurer states was, without doubt, represented by cash in the office, although there are no records to verify this statement. I have, however, accepted his statement as correct and have prepared tables on the assumption that the accounts were correct on January 1, 1919.

On December 31, 1918, check No. 29901 was drawn in favor of W. & L. E. Gurley, for \$15; but this check was not cashed, although charged on the books. On February 1, 1919, check No. 30102 was drawn in favor of W. & L. E. Gurley, for \$11.57, the treasurer stating that check No. 30102 was issued in place of No. 29901, as \$11.57 was the correct amount due. As this adjustment of \$3.43 did not appear on the books as a refund, I have charged the amount against the treasurer.



On February 14, 1919, checks Nos. 30211 for \$25.27 and 30248 for \$17.47 were drawn in favor of the Central Massachusetts Electric Company. The treasurer states that check No. 30248 was issued in place of No. 30211, as \$17.47 was the correct amount due; but as this adjustment of \$7.80 did not appear on the books as a refund, I have charged the amount against the treasurer.

I have also charged the treasurer with \$25 for check No. 33908 which was returned by C. H. Banister, as the amount had previously been paid; and five cents on check No. 31277 which was drawn for five cents less than the amount called for by warrant No. 90. With these adjustments, the cash discrepancy for the year, as shown by a reconciliation of the cash book balance with the bank balance as shown by the bank statement, is \$571.06.

As previously stated, it was the custom for the treasurer to deposit all receipts and to make payments by checks only, except payments on account of forest fires. I have, therefore, prepared tables showing the actual cash transactions of the treasurer's office by years, which also serve the purpose of a proof of the cash discrepancy as shown by the reconciliation of the cash book balance with the bank statement.

During the year 1919, the treasurer withdrew from the bank on checks drawn to the order of Geo. E. Clough, Treasurer, \$18,700. This amount was withdrawn in installments of from \$100 to \$600 for the purpose, as stated by the treasurer, of obtaining money to cash town checks, although during the year 1919 the town checks cashed by the treasurer, as shown by the checks on file, was \$12,570.99.

There were also six checks drawn to the order of various persons for amounts aggregating \$10,686.48, which the treasurer states was for personal investments. An investigation of the original deposit slips on file at the Palmer National Bank disclosed the fact that five checks were deposited from December 29, 1919 to January 3, 1920, aggregating \$15,097, which could not be identified

with any transactions belonging to the town. The treasurer stated that these checks were received by him in connection with his stock speculations and had been deposited to the credit of the town account as a partial restitution of town funds used for personal investments.

The cash discrepancy for the year 1920, as shown by the appended tables, was \$15,751.17. Checks Nos. 35856, 36325 and 36481 were drawn for 50 cents, 25 cents, and 60 cents, respectively, less than the amounts called for by the warrants, and I have therefore charged the treasurer with these amounts.

Check No. 35444 for \$8.55 was returned by the Standard Oil Company as the amount had previously been paid, and since the refund did not appear on the books, I have charged the treasurer with this amount.

During the year 1920 the treasurer withdrew from the bank on checks drawn to the order of Geo. E. Clough, Treasurer, \$16,362 in instalments of from \$200 to \$800. In attempting to reconcile the aggregate payments made by the bank, as shown by the bank statements, with the aggregate of the cancelled checks on file. This necessitated the checking of each check with the payments made by the bank as shown by the bank statements, and it was found that from August 6 to October 11, 1910, eight payments of \$500 each and one payment of \$800 had been made by the bank for which there were no cancelled checks on file; and by checking the cancelled checks with the check book stubs, it was found that between August 6 and October 22, 1920, checks Nos. 36328, 36477, 36560, 36591, 36836, 36968, 37196, 37319, and 37348 were missing. As the dates shown by the stubs correspond with the dates of payments made by the bank, I am of the opinion that these checks were used for withdrawing money from the bank and were taken from the files after being returned by the bank. There were also four checks drawn to the order of various persons for amounts aggregating \$7,103.50, which the treasurer states was for personal investments.

Check No. 35030 was drawn for \$3.50 in excess of the amount called for by the warrant, and check No. 37381 was drawn for \$22.52 for which there was no warrant issued; as I am of the opinion that these amounts were in payment of personal bills, I have included them as amounts to be accounted for by the treasurer.

Check No. 37571 was drawn in favor of Geo. E. Clough for \$150, for salary, but warrant No. 214 calls for only \$50. I have, therefore, charged the treasurer with the overpayment of \$100.

The town checks cashed by the treasurer during the year 1920, as shown by the checks on file and the original deposit slips, aggregated \$13,972.31, although \$21,162 was withdrawn from the bank, presumably for this purpose.

The cash discrepancy for the period from January 1, 1921 to January 18, 1922, was \$8,730.42, making the total shortage for the period covered by the audit \$25,052.65.

In checking the cancelled checks with the warrants authorized payment of town funds for the year 1921, it was found that, owing to various errors in the accounts, checks returned, aggregating \$308.44, had not been credited on the books as refunds, as shown by the appended tables. It was also found that receipts, aggregating \$10,959.45, had been omitted from the cash book; therefore, the cash on hand at the close of the year 1921, as shown by the town report, was incorrect by this amount.

The loan of \$5,500 for the East Main street sewer and the loan of \$5,000 for the Three Rivers school were issued early in December, 1921, and credited to the town account at the Palmer National Bank, but the receipt does not appear on the cash book; the premium received in January, 1921, on the highway loan of \$20,000 was \$450, but only \$250 was entered on the books as having been received; and a refund of \$222.90 from the J. S. Lane Company was not entered as a receipt.

During the year 1921, the treasurer withdrew from the bank on checks drawn to the order of George E.

Clough, Treasurer, \$21,293.60 in instalments of from \$300 to \$800. There were also payments by the bank on February 18, 1921 of \$300, and on February 25, 1921, of \$800, for which there are no cancelled checks on file. Thus the total withdrawn in cash was \$22,393.60, although the town checks cashed by the treasurer, as shown by the cancelled checks on file, aggregated only \$14,063.04.

During the year 1921, the treasurer paid by check, without warrants authorizing the payments, two bills from the Palmer National Bank of \$9.49 and \$6.90, respectively, for interest on an overdrawn bank account; as the overdrafts were due to the fact that the treasurer had misappropriated town funds, I have not allowed these items as town charges.

Mr. Clough stated that, prior to October 17, 1919, when the first town check was issued in connection with his speculations, funds were obtained by taking cash in the office, but that when the demands upon him for funds became too great to use cash, he made town checks to the order of various persons in order that the bank would not suspect that town funds were being paid out to A. J. Young, the person with whom he was dealing in his stock transactions.

An examination was made of the memoranda accounts kept by Mr. Clough in connection with his stock transactions, but these accounts are so confused and incomplete as to be of very little assistance in the examination of the town's accounts.

Mr. Clough also stated that after A. J. Young's arrest early in 1920, he used town funds only for paying interest on outstanding notes, reducing and paying up notes, and for his own personal expenses at times when he ran short, although the shortage in the town's accounts increased by more than \$16,400 after A. J. Young's arrest, \$8,730.42 of this amount having been taken during the year 1921.

The accounts of John F. Foley, who was acting treasurer from January 13 to February 9, 1922, under appoint-



ment by the selectmen, were examined, the bank account was proved with the statement furnished by the bank, and the balance turned over to Mr. R. L. McDonald, the treasurer elected at the annual town meeting, was verified.

At the request of the new treasurer, Mr. R. L. McDonald, a new cash book, a check register, and voucher checks have been provided for his use, which will greatly assist in checking and verifying the treasurer's accounts in the future.

The accounts of the new treasurer were examined for the period from February 9 to March 1, 1922, and the cash balance March 1, 1922, as shown by the cash book and check register, was reconciled with the statement furnished by the Palmer National Bank.

Appended to this report are tables showing a reconciliation of the treasurer's accounts February 9 and March 1, 1922.

The accounts of the bookkeeper for the selectmen were examined for the year 1921, the ledger was analyzed, and necessary correcting and adjusting entries were made.

The outstanding departmental accounts receivable were adjusted with the records in the several departments committing bills for collection. I would recommend that the bookkeeper keep a more detailed and accurate record of the amounts due the town for materials furnished and services rendered by the several departments, in order that the published statements may show the true financial condition of the town.

I would also recommend that the bookkeeper exercise more care in checking bills forwarded by the several departments for payment so as to be certain that the charges are proper ones and have not been previously paid, before placing them on a warrant for payment.

Appended to this report is a balance sheet showing the financial condition of the town December 31, 1921. From the appended balance sheet, it will be seen that a number

of the accounts have been overdrawn. It has been the custom for the bookkeeper to charge off overdrafts against the surplus account without any authority for so doing; this practice should be discontinued and the overdrafts shown by the balance sheet should be provided for by appropriation voted by the town. In this connection attention is called to Section 31, Chapter 44, General Laws, which provides as follows:

“No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two thirds of the members of the city council, and in a town by a vote of two thirds of the selectmen.”

Departmental officials should not incur liabilities in excess of the appropriations made for their departments; if the appropriations are insufficient to permit the performance of the work which, in their judgment, should be done, they are, nevertheless, bound by the amounts appropriated, as the voters have stated, in effect, that they want service only to the amount of the appropriation voted for the use of a given department; and the departmental officials should, as above stated, plan their work so as to bring the costs within the sums available.

The accounts of the collector of taxes for the years 1913 to 1917, inclusive, were examined and found to have been kept in a very unsatisfactory manner. The abatements granted by the assessors had not been posted to the commitment book, and it was necessary to post these amounts before the outstanding accounts could be listed.

The commitments for the several years were proved and reconciled with the assessors' warrants to the collector.

The collections as shown by the cash books were not checked in detail to the commitment books, as payments have been made to the treasurer for which the collector can not furnish a detailed list of accounts and years to

which the payments should be applied. It would, therefore, be an added expense, without any satisfactory results, to attempt to check the collections for the five years in detail.

I have accordingly prepared tables, which are appended to this report, showing the several commitments, the abatements granted by the assessors, the payments made to the treasurer as shown by the treasurer's cash book, and the balance due the town.

The commitment for the year 1914 has been overpaid by \$12.48, and the collector has made payments to the treasurer during the current year aggregating \$1,352.87, but is unable to furnish a detailed list as to which accounts the same should be applied. It was therefore necessary to apply these amounts against the total amount due the town.

I would recommend that action be taken to enforce settlement of these accounts by collection or action against the sureties on the collector's bonds.

The accounts of the tax collector for the years 1918 to 1921, inclusive, were examined and checked in detail. The commitments were proved, abatements were checked with the assessors' records of abatements granted, recorded payments to the treasurer were verified by a comparison with the treasurer's book, and the outstanding accounts were listed and reconciled.

The cash on hand March 11, 1922 was verified by an actual count and the bank balance was proved with the bank statement.

The outstanding accounts were further verified by mailing notices to about one hundred persons whose names appeared on the books as owing money to the town.

Three persons replied stating that the accounts had been paid, and on investigation it was found that one person paid the account after the notice was mailed, one later admitted that an error was made in claiming that the account had been paid, and as the unpaid bill for the

third claimant is still on file, the person has been requested to submit receipted bill for inspection.

Appended to this report are tables showing a reconciliation of the collector's cash and summaries of the tax and assessment accounts.

The town clerk's records of receipts from dog and hunting and fishing licenses were examined and checked with the records of licences issued, and proper receipts were on file showing that the funds have been properly accounted for.

Tables showing a summary of the accounts are appended to this report.

The records of receipts of the cemetery commissioners were examined and recorded payments to the treasurer verified by comparison with the treasurer's books. The outstanding accounts were listed and adjustments made on the selectmen's ledger. The records of the perpetual care funds and the income from them were examined and verified by an examination of the books on file at the Palmer Savings Bank.

Appended to this report are tables showing a summary of the accounts.

In addition to the departments and accounts mentioned, the books and accounts of all departments and officials receiving money for the town or committing bills for collection were examined and reconciled.

Appended to this report are summary tables of the several accounts.

The surety bonds of the several town officials for the faithful performance of their duties were examined and found to be in proper form, with the exception of the collector's bond for the year 1914, which could not be located.

While engaged in making the audit, I received the hearty co-operation of all the town officials, and on behalf of my assistants and for myself I wish to express to



them, and to Mr. T. J. Crimmins, Chief of Police, my appreciation for the courtesies received and the assistance rendered.

Respectfully submitted,  
EDWARD H. FENTON  
Chief Examiner

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## RECONCILIATION OF TREASURER'S CASH

January 1, 1919

Balance Jan. 1, 1919, per cash book,	\$51,782.60	
Checks outstanding, per list,	8,485.32	
		\$60,267.92

Palmer National Bank:

Balance Jan. 1, 1919, per bank statement, \$55,868.32

Receipts of 1918 deposited in bank:

Jan. 2, 1919	\$3,614.62
Jan. 8, 1919	637.15

4,251.77

Cash assumed to be in office Jan 1, 1919	147.83
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\$60,267.92

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## RECONCILIATION OF TREASURER'S CASH

December 31, 1919

Balance Jan. 1, 1919, per cash book	\$51,782.60	
Receipts 1919, per cash book	247,493.72	
Refunds and Adjustments of Over-		
payments not entered as receipts:		
Check No. 29901		
W. & L. E. Gurley, returned	\$15.00	
Charged on warrant		
Check No. 30102		
W. & L. E. Gurley, cashed,	11.57	
No warrant for same		3.43
Check No. 30211		
Central M. E. Co., returned	\$25.27	
Charged on warrant		
Check No. 30248		
Central M. E. Co., cashed,	17.47	
No warrant for same		7.80
Check No. 33908		
C. H. Bannister, returned,		25.00
Duplicate charge		
Warrant No. 90		
in excess of check No. 31277		.05
		<b>\$299,312.60</b>
Payments 1919, per cash book,	\$246,072.83	
Corrected balance Dec. 31, 1919,	53,239.77	
		<b>\$299,312.60</b>
<hr/>		
Corrected balance Dec. 31, 1919,	\$53,239.77	
Outstanding checks, per list,	7,166.46	
		<b>\$60,406.23</b>
Palmer National Bank:		
Balance Dec. 31, 1919,		
per bank statement,	\$49,270.66	
Receipts of 1919 deposited		
in bank January 3, 1920,	10,564.51	
Cash discrepancy Dec. 31, 1919	571.06	
		<b>\$60,406.23</b>

## SUMMARY OF CASH TRANSACTIONS

January 1 to December 31, 1919

Receipts Jan. 1 to Dec. 31, 1919  
per cash book,

\$247,493.72

Withdrawn from bank on checks  
drawn to order of the town  
treasurer, per list,

18,700.00

Checks drawn for personal  
investments:

Oct. 17, 1919, Check No. 33065,	\$2,809.00
Oct. 17, 1919, Check No. 33066,	171.48
Oct. 30, 1919, Check No. 33246,	2,720.00
Dec. 5, 1919, Check No. 33638,	2,811.00
Dec. 5, 1919, Check No. 33646,	1,694.00
Dec. 5, 1919, Check No. 33653,	481.00

10,686.48

Correction of error by bank  
entered as deposit April 1, 1919,

1.13

Overpayments and Payments for  
which no warrant was issued:

Check No. 29979, no warrant,	\$1.15
Check No. 30201, no warrant,	6.25
Check No. 30239, overpayment	3.53
Check No. 32191, overpayment,	.50
Check No. 32311, overpayment	.20
Check No. 33717, overpayment,	.10

11.73

Cash assumed to be in office

Jan. 1, 1919,

147.83

Unlocated difference,

15.41

\$277,056.30

Deposits in bank Jan. 14, 1919  
to Jan. 3, 1920:

General receipts,	\$216,697.70	
Town checks cashed by treasurer, re-deposited,	11,532.83	
Checks deposited on ac- count of money used for personal investments:		
Dec. 29, 1919, \$3,897.00		
Dec. 29, 1919, 1,200.00		
Dec. 29, 1919, 2,000.00		
Dec. 31, 1919, 6,000.00		
Jan. 3, 1920, 2,000.00		
	15,097.00	
		\$243,327.53
Interest on deposits credited by bank,	482.61	
Receipts from State offset by amounts due State,	29,002.49	
Discount on temporary loans,	1,241.69	
Perpetual care bequests deposited in savings bank,	550.00	
Perpetual care interest deposited in savings bank,	448.90	
Forest fire pay-rolls paid by cash,	332.39	
Town checks cash by treasurer, not re-deposited,	1,038.16	
Adjustment, refunds not cash receipts	61.47	
Cash discrepancy Dec. 31, 1919,	571.06	
		<u>\$277,056.30</u>

## RECONCILIATION OF TREASURER'S CASH

December 31, 1920

Corrected balance January 1, 1920:		
Balance per cash book,	\$53,203.49	
Adjustments 1919 accounts,	36.28	
		\$53,239.77
Receipts 1920 per cash book,		449,084.94
Charges on warrants in excess of checks:		
Warrant No. 110 excess check No. 35856,	\$ .50	
Warrant No. 143 excess of check No. 36325,	.25	
Warrant No. 152 excess of check No. 36481,	.60	
		1.35
Check No. 35444 returned not entered as receipt,		8.55
		\$502,334.61
Payments 1920 per cash book,	\$458,967.27	
Corrected balance December 31, 1920,	48,367.34	
		<u>\$502,334.61</u>
Corrected balance December 31, 1920,	\$43,367.34	
Outstanding checks per list,	5,613.65	
		\$48,980.99
Palmer National Bank:		
Balance December 31, 1920, per bank statement,	\$22,745.74	
Receipts of 1920 deposited in bank:		
January 4, 1921,	\$8,140.81	
January 21, 1921,	1,772.21	
		9,913.02
Cash discrepancy:		
1919,	571.06	
1920,	15,751.17	
		16,322.23
		<u>\$48,980.99</u>

## SUMMARY OF CASH TRANSACTIONS

January 1 to December 31, 1920

Receipts January 1 to December 31,

1920, per cash book,

\$449,084.94

Withdrawn from bank on checks

drawn to order of the town  
treasurer per list,

16,362.00

Withdrawn from bank per bank

statement, checks not on  
file:

August 6, 1920,	\$500.00
August 13, 1920,	500.00
August 20, 1920,	500.00
August 28, 1920,	500.00
September 10, 1920,	500.00
September 24, 1920,	500.00
October 8, 1920,	500.00
October 15, 1920,	800.00
October 22, 1920,	500.00

4,800.00

Checks drawn for personal  
investments:

Jan. 16, 1920, check No 34198,	\$1,624.00
Jan. 23, 1920, check No 34292,	674.50
Jan. 23, 1920, check No 34301,	914.00
Feb. 6, 1920, check No. 34439,	3,891.00

7,103.50

Overpayment and Payments for  
which no warrant was issued:

Check No. 35030, overpayment,	3.50
Check No. 37571, overpayment	
(G. E. C.),	100.00
Check No. 37381, no warrant	22.52

126.02

\$447,476.46



**Deposits in bank January 12, 1920  
to January 4, 1921:**

General receipts,	\$417,829.04	
Town checks cashed by treasurer, redeposited,	13,444.80	
		\$431,273.84
Receipts of 1920 deposited in bank January 21, 1921,		1,772.21
Interest on deposits credited by bank,		372.15
Receipts from State offset by amounts due State,		22,489.51
Discount on temporary loans,		3,617.59
Perpetual care bequests de- posited in savings bank,		900.00
Perpetual care interest de- posited in savings bank,		490.75
Forest fire pay-rolls paid by cash		213.05
Town checks cashed by treasurer, not redeposited,		527.51
Adjustment, refunds not cash receipts,		68.55
Unlocated difference,		.13
Cash discrepancy for 1920,		15,751.17
		<u>\$447,476.46</u>

## RECONCILIATION OF TREASURER'S CASH

December 31, 1921 and January 18, 1922

Corrected balance January 1, 1921:

Balance per cash book, \$43,321.16

Adjustments, 1919 and 1920

accounts, 46.18

43,367.34

Receipts 1921 per cash book,

450,438.19

Refunds and adjustments of

overpayments not entered

as receipts:

Check No. 41165, B. &amp; A. R. R.,

returned,

.40

Check No. 42526, Kenney Bros.

&amp; Walkins returned, credit

memo charged on warrant,

11.52

Check N. 42573, Kenney Bros.

&amp; Walkins, charged on war-

rant as \$31.75, credit of \$11.52

deducted from check

No. 42573,

11.52

Check No. 40931 for \$170.44 and

check No. 41716 for \$6.80 re-

turned by Greggs Publishing

Co. and check No. 41745 issued for

\$122.44 the correct amount

due,

54.80

Check No. 41691 Worcester

County Gas Co. check returned,

duplicate charge on warrant,

220

Warrant No. 126 Albet Boucher

check No. 40092 marked

hold for refund,

9.20

Warrant No. 142 County of

Hampden, check not

issued,

26.29

Check No. 40739, Board of Pub-

lic Works, Divisions of

Highways, check returned, 123.37

Check No. 40649, Board of Public Works, Division of Highways, check returned,	69.13
Warrant No. 227, C. Scribner Sons in excess of check No. 41692,	.01

308.44

## Receipts not entered on cash book:

East Main Street Sewer loan,	\$5,500.00
Three Rivers School loan,	5,000.00
Accrued interest on sewer loan	14.28
Accrued interest on school loan,	22.22
Premium on No Main Street Improvement loan in excess of amount entered,	200.00
Refund J. Lane Co.,	222.95

10,959.45

\$505,073.42

Payments 1921 per cash book,	\$456,723.49
Civilian War Poll Tax omitted from cash book,	15.00
Corrected balance December 31, 1921,	48,334.93

\$505,073.42

**Corrected balance January 1, 1922:**

Balance per cash book,	\$37,035.86
Adjustments 1919, 1920, and 1921 accounts,	11,299.07

\$48,334.93

**Receipts January 1 to 18, 1922,**

per cash book,	1,098.28
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Perpetual care bequest,	100.00
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Interest on deposit credited by bank in January, 1922,	73.29
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\$49,606.50

**Payments January 1 to 18, 1922:**

Warrants No. 1 and 2,	\$2,207.58
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Perpetual care bequests deposited in savings bank,	100.00
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Revenue notes No. 36, 37, 38 and 39 paid by bank,	25,000.00
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Transferred to temporary treasurer,	5,293.28
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Cash and checks turned over to selectmen,	315.90
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Corrected balance January 18, 1922,	16,689.74
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\$49,606.50

Corrected balance January 18, 1922,	\$16,689.74
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Outstanding checks per list,	395.26
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Outstanding interest coupon No. 16,	60.00
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**Palmer National Bank:**

Overdraft February 1, 1922, per bank statement,	7,907.65
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\$25,052.65

**Cash discrepancy:**

1919,	\$571.06
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1920,	15,751.17
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January 1, 1921 to January 18, 1922,	8,730.42
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\$25,052.65

## SUMMARY OF CASH TRANSACTIONS

January 1, 1921 to January 18, 1922

Receipts January 1 to December 31, 1922, per cash book,	\$450,438.19	
Receipts not entered on cash book,	10,959.45	
Receipts January 1 to 18 1922, per cash book,	1,098.28	
Perpetual care bequest,	100.00	
Interest on deposits credited by bank in January 1922,	73.29	
Withdrawn from bank on checks drawn to order of town treasurer, per list,	21,293.60	
Withdrawn from bank per bank statement, checks not on file:		
February 18, 1921,	300.00	
February 25, 1921,	800.00	
	1,100.00	
Payments by check for which town should be reimbursed:		
Check No. 41971, interest on overdue bill,	1.02	
Check No. 40614, postage,	23.28	
Check No. 42195, postage	22.56	
Check No. 40145, interest bank overdraft,	9.49	
Check No. 41969, interest bank overdraft,	6.90	
	63.25	
Unlocated difference,	.28	
		<b>\$485,126.84</b>

Deposits in bank January 8, 1921  
to January 4, 1922:

General receipts,	\$415,050.49
(less receipts of 1920 de- posited Jan. 21, 1921)	
Town checks cashed by treas- urer, redeposited,	14,063.04
	\$429,113.53
Interest on deposits credited by bank,	312.69
Receipts from State offset by amount due State,	40,544.04
Discount on temporary loans	3,345.41
Perpetual care bequests deposited in savings bank, . .	1,350.00
Perpetual care interest de- posited in savings bank,	482.85
Forest fire pay-rolls paid by check	531.50
Receipt for use of steam roller offset by amount due contractor,	400.00
Cash and checks turned over to selectmen,	315.90
Cash discrepancy January 1, 1921, to January 18, 1922,	8,730.42
	<u>\$485,126.34</u>



## RECONCILIATION OF TEMPORARY TREASURER'S CASH

March 1, 1922

Receipts January 14 to February 9, 1922, per cash book:

Transferred from G. E. Clough's account, \$5,293.28

Cash received from G. E. Clough, 315.90

Loan issued, 20,000.00

Error in deposit January 31, 1922, 2.00

Miscellaneous, 2,187.03

\$27,798.21

Payments January 14 to February 9, 1922  
per cash book,

\$12,596.71

Check to R. L. McDonald, Treasurer, 15,201.50

\$27,798.21

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Transferred from G. E. Clough's account, \$5,293.28

Deposits January 14 to February 9, 1922, 22,303.30

\$27,596.58

Withdrawals January 14 to  
February 9, 1922,

\$12,391.48

Outstanding checks February 28, 1922, 3.60

Check to R. L. McDonald, Treasurer, 15,201.50

\$27,596.58

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## RECONCILIATION OF TREASURER'S CASH

March 1, 1922

Receipts February 7 to 28, 1922, per cash book,		\$42,379.33
Payments February 7 to 28, 1922, per cash book,	\$24,893.70	
Cash balance February 28, 1922, per cash book,	17,485.63	
		<u>\$42,379.33</u>
Balance February 28, 1922, per cash book		\$17,485.63
Balance February 28, 1922, per bank statement,	\$26,937.35	
Less outstanding checks February 28, 1922 per list,	9,451.72	
		<u>\$17,485.63</u>

## RECONCILIATION OF TREASURER'S CASH, MARCH 11, 1922

(J. T. Brown)

## Collections January 1 to March 11, 1922

## Town:

Levy of 1919,	\$8.05
Levy of 1920,	69.70
Levy of 1921,	2,500.26

\$2,578.01

Street Sprinkling 1921,	8.63
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Interest on Levy of 1919,	\$1.06
Interest on Levy of 1920,	5.21
Interest on Levy of 1921,	45.36

51.63

## Fire District No. 1

Levy of 1920,	3.60
Levy of 1921,	267.87

271.47

Interest on Levy of 1920,	\$ .25
Interest on Levy of 1921,	4.61

4.86

## Fire District No. 2

Levy of 1919,	\$ .75
Levy of 1921,	62.28

63.03

Interest on Levy of 1919,	\$ .09
Interest on Levy of 1921,	.97

1.06

\$2,978.69

Cash in office March 11, 1922	\$ 30.00
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Palmer National Bank, per bank statement	2,948.69
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 \$2,973.69

## SUMMARY OF TAX ACCOUNTS OF 1913-1917 AS OF

JANUARY 1 AND MARCH 15, 1922

## Outstanding January 1, 1922:

Levy of 1913,	\$ 326.05	
Levy of 1915,	1,519.02	
Levy of 1916,	2,348.76	
Levy of 1917,	2,965.26	
		\$7,195.09

## Overpayment to treasurer:

Levy of 1914,	12.48	
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## Undistributed payments to treasurer:

February 28, 1922,	\$1,224.25	
March 2, 1922,	128.62	
		1,352.87

## Outstanding March 15, 1922:

Levies of 1913-1917,	5,829.74	
		\$7,195.09

## TAXES OF 1913

Commitment,	\$101,096.77	
Additional commitment,	89.23	
Additional commitment,	30.00	
Excise Tax,	3,700.57	
		\$104,916.57

Payments to treasurer to Dec. 31, 1921, \$101,803.40

Abatements allowed to December 31, 1921 2,751.12

Outstanding December 31, 1921, 362.05

\$104,916.57

## TAXES OF 1914

Comitment,	\$123,327.08	
Additional commitment,	4,388.51	
Additional commitment,	40.00	
Overpayment to treasurer, ..	12.48	
		\$127,768.07

Payments to treasurer to Dec. 31, 1921, \$126,865.35

Abatements allowed to December 31, 1921, 902.72

\$127,768.07

## TAXES OF 1915

Commitment,	\$105,086.67	
Additional commitment,	4,059.83	
		\$109,146.50
Payments to treasurer to Dec. 31, 1921,	\$106,622.14	
Abatements allowed to December 31, 1921,	1,005.34	
Outstanding December 31, 1921,	1,519.02	
		<u>\$109,146.50</u>

## TAXES OF 1916

Commitment,	\$139,649.80	
Additional commitment,	7,608.20	
Additional commitment,	14.00	
		\$147,272.00
Payments to treasurer to Dec. 31, 1921,	\$143,995.27	
Abatements allowed to December 31, 1921,	927.97	
Outstanding December 31, 1921,	2,348.76	
		<u>\$147,272.00</u>



## TAXES OF 1917

Commitment,	\$117,451.93	
Additional commitment,	4,250.38	
Additional commitment,	34.00	
		\$121,736.31
Payments to treasurer to Dec. 31, 1921,	\$118,703.35	
Abatements allowed to December 31, 1921,	67.70	
Outstanding December 31, 1921,	2,965.26	
		<u>\$121,736.31</u>

## TAXES OF 1918

Outstanding January 1, 1921,	\$190.06	
Additional commitment, 1921,	18.00	
Unlocated difference,	.54	
		\$208.60
Payments to treasurer 1921,	\$160.66	
Abatements allowed 1921,	18.14	
Outstanding December 31, 1921, as per list,	29.80	
		<u>\$208.60</u>
Outstanding January 1, 1922,		\$29.80
Outstanding March 1, 1922,		<u>\$29.80</u>

## STREET SPRINKLING ASSESSMENT 1918

Outstanding January 1, 1921,	\$5.32
Payments to treasurer 1921,	<u>\$5.32</u>

## TAXES OF 1919

Outstanding January 1, 1921,	\$783.05	
Additional commitment December 1, 1921,	3.85	
Taxes collected, not committed,	12.00	
Overpayment to treasurer 1921,	2.00	
		\$800.90

Payments to treasurer,	\$558.76	
Abatements allowed 1921,	158.49	
Outstanding December 31, 1921,	83.65	
		\$800.90

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Outstanding January 1, 1922,		\$83.65
Collections January 1 to March 1, 1922,	\$8.05	
Unlocated difference,	8.00	
Outstanding March 1, 1922, as per list,	67.60	
		\$83.65

## STREET SPRINKLING ASSESSMENT 1919

Outstanding January 1, 1921,	\$9.99	
Fire District No. 2 Taxes credited to Street Sprinkling,	.. 5.25	
		\$15.24
Payments to treasurer, 1921,		\$15.24

## TAXES OF 1920

Outstanding January 1, 1921,	\$5,662.42	
Taxes not committed,	15.00	
Overpayment to treasurer,	.20	
		\$5,677.62
Payments to treasurer 1921,	\$3,557.32	
Abatements allowed 1921,	241.60	
Taxes credited to Street Sprinkling,	.02	
Outstanding December 31, 1921,	1,878.68	
		<u>\$5,677.62</u>
Outstanding January 1, 1922,		\$1,878.68
Collections January 1 to March 1, 1922,	\$69.70	
Outstanding March 1, 1922, as per list,	1,808.98	
		<u>\$1,878.68</u>

## STREET SPRINKLING ASSESSMENT 1920

Outstanding January 1, 1921,	\$114.50	
Fire District No. 2 taxes credited to Street Sprinkling,	2.93	
Taxes credited to Street Sprinkling,	.02	
		\$117.45
Payments to treasurer, 1921,	\$92.65	
Outstanding December 31, 1921,	24.80	
		<u>\$117.45</u>
Outstanding January 1, 1922,		\$24.80
Outstanding March 1, 1922, as per list		<u>\$24.80</u>

## TAXES OF 1921

Commitment Polls,	\$12,855.00	
Commitment,	220,211.38	
Additional commitment, Polls,	55.00	
Overpayment to treasurer,	.40	
		\$233,121.78

Payments to treasurer 1921,	\$218,894.82	
Abatements allowed 1921,	190.81	
Outstanding December 31, 1921,	14,036.15	
		\$233,121.78

Outstanding January 1, 1922,	\$14,036.15	
Additional January 1922,	15.00	
		\$14,051.15

Collections January 1 to March 1, 1922,	\$2,269.09	
Outstanding March 1, 1922, as per list,	11,782.06	
		\$14,051.15

## STREET SPRINKLING ASSESSMENT 1921

Commitment,	\$807.60	
Paid and abated,	30.78	
		\$838.38

Payments to treasurer 1921,	\$662.87	
Abatements allowed 1921,	87.24	
Outstanding December 31, 1921,	88.27	
		\$838.38

Outstanding January 1, 1922,		\$88.27
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Collections January 1 to March 1, 1922,	\$ 6.26	
Outstanding March 1, 1922, as per list,	82.01	
		\$88.27

## TOWN CLERK—DOG LICENSES

**Licenses issued:**

Males, 304 @ \$2.00,	\$608.00	
Spayed females, 54 @ \$2.00,	108.00	
Females, 59 @ \$5.00,	295.00	
		\$1,011.00

**Payments to County treasurer:**

June 1, 1921,	\$915.00	
December 1, 1921,	12.60	
		\$927.60

**Fees** deducted, 417 @ 20c,

83.40

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 \$1,011.00

## TOWN CLERK—Hunters' Fishers' and Trappers Licenses

**Licenses issued:**

Combination, 632 @ \$1.00,	\$632.00	
Fisherman's, 231 @ \$ .50,	115.50	
Alien, 5 at \$1.00,	5.00	
Minor Trappers', 33 at \$ .25,	8.25	
Non-Resident, 11 @ \$1.00,	11.00	
Alien Non-Resident, 1 @ \$10.00,	10.00	
		\$781.75

**Payments to State Dept. of Conservation,**

\$643.95

**Fees** deducted, 913 @ 15c

136.95

**Overpaid** 1920—adjusted 1921,

.85

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 \$781.75



## BOARD OF HEALTH

**Fees collected 1921:**

Milk Licenses, 81 @ 50c,	\$40.50	
Oleomargarine Licenses, 15 @ 50c,	7.50	
		<b>\$48.00</b>

Payments to treasurer, 1921,	\$47.00	
Cash on hand December 31, 1921,	1.00	
		<b>\$48.00</b>

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## SEALER OF WEIGHTS AND MEASURES

Outstanding January 1, 1921,	\$14.48	
Fees Collected 1921,	110.92	
		<b>\$125.40</b>

Payments to treasurer, 1921,	\$108.84	
Cash on hand December 31, 1921,	16.56	
		<b>\$125.40</b>

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## HIGHWAY DEPARTMENT

## Sewers and Culverts

Outstanding January 1, 1921,	\$25.00	
Committed 1921,	903.40	\$928.40
Payments to treasurer 1921,	\$754.50	
Outstanding December 31, 1921	173.90	\$928.40
		<hr/>
Outstanding January 1, 1922		\$173.90
Payments to treasurer,		
January 1, 1922 to March 1 1922,	\$34.76	
Outstanding March 1, 1922,	139.14	\$173.90
		<hr/>

## New Walks and Streets

Outstanding January 1, 1921,	\$543.22	
Committed 1921,	1,905.34	\$2,448.56
Payments to treasurer 1921,	\$1,922.77	
Outstanding December 31, 1921,	525.79	\$2,448.56
		<hr/>
Outstanding January 1, 1922,		\$525.79
Payments to treasurer		
January 1 to March 1, 1922,	\$64.12	
Outstanding March 1, 1922,	461.67	\$525.79
		<hr/>

## HIGHWAY DEPARTMENT

## Bridges

Committed 1921,		\$305.07
Payments to treasurer 1921,	\$177.21	
Outstanding December 31, 1921,	127.86	
		<u>\$305.07</u>

Outstanding January 1, 1922	\$127.86
Outstanding March 1, 1922	<u>\$127.86</u>

## Curbings

Committed January 1 to March 1, 1922,	\$463.00
Outstanding March 1, 1922,	<u>\$463.00</u>

## Miscellaneous

Sale of express wagon 1921,	\$12.00
Payments to treasurer 1921,	\$12.00

## OVERSEERS OF THE POOR

**Outstanding January 1, 1921:**

State,		\$25.06
<b>Bills committed during 1921,</b>		
State,	\$301.44	
Cities and towns,	326.46	
Individuals,	474.44	
		\$1,102.34
		\$1,127.40

**Payments to treasurer 1921,**

State,	\$ 2.25	
Cities and towns,	311.46	
		\$313.71

**Disallowed by State,**

\$39.25

**Outstanding December 31, 1921**

State,	\$285.00	
Cities and towns,	15.00	
Individuals,	474.44	
		\$774.44

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\$1,127.40
**Outstanding January 1, 1922,**

\$774.44

**Payments to treasurer**

January 1 to March 1, 1922,	\$139.80
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**Outstanding March 1, 1922**

State,	\$285.00	
Cities and towns	15.00	
Individuals,	334.64	
		\$634.64

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\$774.44

## TOWN FARM

Receipts 1921,		
Sale of produce,	\$1,640.44	
Board of inmate,	7.00	
		\$1,647.44
Payments to treasurer 1921,	\$1,612.70	
Sundry supplies,	34.74	
		<u>\$1,647.44</u>

## SCHOOL DEPARTMENT

Outstanding January 1, 1921,	\$1,797.12	
Committed,	4,239.66	
Sale of material,	15.00	
		\$6,051.78
Payments to treasurer 1921,	\$3,953.38	
Cash on hand, December 31, 1921,	150.00	
Outstanding December 31, 1921,	1,948.40	
		<u>\$6,051.78</u>
Cash on hand January 1, 1922,	\$150.00	
Outstanding January 1, 1922,	1,948.40	
Re-imbusement for broken typewriter,	15.00	
		\$2,113.40
Sundry Supplies,	\$24.29	
Cash on hand, March 1, 1922,	140.71	
Outstanding March 1, 1922,	1,948.40	
		<u>\$2,113.40</u>

## CEMETERY DEPARTMENT

Outstanding January 1, 1921,		\$134.70	
Cash collections on account of:			
Sale of lots,	\$141.00		
Care of lots,	262.70		
Grading of lots,	67.70		
Opening graves,	372.00		
Foundatioss,	173.55		
Income from			
Perpetual Care Funds,	689.85		
All other sources,	5.00		
		\$1,711.80	
			\$1,846.50
Payments to treasurer,		\$1,711.80	
Outstanding December 31, 1921,		134.70	
			\$1,846.50

## CEMETERY PERPETUAL CARE INTEREST ACCOUNT

On hand January 1, 1921,			
In custody of commissioner,			
book No. 18145,	\$754.74		
In custody of treasurer,			
book No. 32286,	1.12		
		\$955.86	
Income from			
Perpetual Care funds,	\$674.93		
Income from book No. 18145,	40.32		
Income from book No. 32286,	4.56		
		719.81	\$1,675.67
Transferred for care of lots,		\$689.85	
Interest over credited in 1920 ad-			
justed by bank in 1921,		18.76	
On hand December 31, 1921,			
In custody of commissioner,			
book No. 181145,	966.06		
In custody of treasurer,			
book No. 32286,	1.00		
		967.06	\$1,675.67



## CEMETERY PERPETUAL CARE FUND

		Bank Deposits	Total
On hand at beginning of year		\$17,188.32	\$17,188.32
On hand at end of year		\$18,657.56	\$18,657.56
	Receipts	Payments	
Income,	\$694.17	Transferred to	
		interest account	\$674.93
Bequests,	1,450.00	Added to bank	
		deposits,	1,469.24
Total,	\$2,144.17	Total,	\$2,144.17

## MERRICK FUND

		Savings Bank	Total
On hand beginning of year,		Deposits	
		\$850.00	\$850.00
On hand at end of year,		\$850.00	\$850.00
	Receipts	Payments	
Income,	\$38.26	Transferred to town,	\$38.26
Total,	\$38.26	Total,	\$38.26

## THOMPSON FUND

		Savings Bank	Total
On hand beginning of year,		Deposits	
		\$951.28	\$951.28
On hand at end of year,		\$951.28	\$951.28
	Receipts	Payments	
Income,	\$38.42	Transferred to town,	\$38.42
Total,	\$38.42	Total,	\$38.42

TOWN OF PALMER  
BALANCE SHEET—DECEMBER 31, 1921  
GENERAL ACCOUNTS  
ASSETS

Cash:

In Bank and Office, \$31,718.48

Accounts Receivable:

George E. Clough, 25,052.65

Taxes—J. A. Hawkes, Collector:

Levy of 1913, \$362.05

1915, 1,519.02

1916, 2,348.76

1917, 2,965.26

7,195.09

Taxes—J. T. Brown, Collector:

Levy of 1918, 29.26

1919, 83.65

1920, 1,878.68

1921, 14,034.74

16,026.33

Street Sprinkling Assessments:

Levy of 1920, 24.80

1921, 88.27

113.07

Departmental:

Sewers and Culverts, \$173.90

New Sidewalks, 525.79

Bridges, 127.86

Preservation of trees, 36.00

North Main Street, 1,744.37

Charity, 774.44

State Aid, 336.00

Schools, 1,948.40

Cemetery, 134.70

5,801.46

Overdrawn Appropriations:

Collector's Expenses, \$25.69

Law Dept. Expenses and claims, 363.87

Shade Tree Planting, .28

Board of Health expenses, 287.81

State Street, 381.54

Main Street, 591.85

Bridge Street, 943.96

Sidewalks, 298.62

Street Sprinkling, 120.97

Playgrounds, 21.38

Compensation Insurance, 93.67

Printing Town reports, 5.00

Cemeteries, 65.23

Interest on revenue loans, 845.41

4,045.28

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\$89,952.36

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TOWN OF PALMER  
BALANCE SHEET—DECEMBER 31, 1921.  
GENERAL ACCOUNTS

LIABILITIES

Temporary Loans:		
Anticipation of Revenue,		\$25,000.00
Accounts Payable:		
Palmer National Bank Overdraft,	*\$8,362.91	
J. A. Hawkes, Collector, Overpayment		
1914 taxes,	12.48	
J. T. Brown, Collector, Overpayment,	2.60	
Fire District No. 2 taxes,	8.18	
J. S. Lane Company refund,	222.95	
		8,609.12
Premium on loans—reserved for payment		
of debt,		544.05
Appropriation balances:		
Collector's Salary 1913-1917,	450.00	
Collector's Salary 1920,	285.00	
Collector's Salary 1921,	85.00	
Four Corners Sewer,	1,961.66	
Converse Street Sewer,	1,200.00	
North Main Street,	2,837.09	
Dutton Bridge,	1,000.00	
New School Building,	1,719.58	
Library Building repairs	1,675.99	
Memorial Hall, care and maintenance,	252.97	
		11,467.29
Reserve Fund, Overlay Surplus,		4,918.48
Overlays reserved for Abatements:		
Levy for 1913,	374.41	
1915,	1,393.37	
1916,	1,119.30	
1917,	2,252.85	
1918,	1,304.75	
1919,	60.55	
1920,	1,885.35	
1921,	2,932.63	
		11,323.26
Revenue—Available when collected:		
Street Sprinkling Assessment,	\$113.07	
Departmental,	5,801.46	
		5,914.53
Surplus revenue,		22,175.63
		<hr/>
		\$39,952.36

\*This represents the overdraft after payment of all checks drawn by Geo. E. Clough, and the payment of the temporary loan by the bank Jan. 15, 1922.

## DEBT ACCOUNTS

Net Funded or Fixed Debt,	\$91,850.00	Sewer Loan,	\$5,500.00
		Highway Construction Loan,	5,000.00
		North Main Street Loan,	18,000.00
		Macadam Loan,	2,350.00
		High School Loan,	6,000.00
		Three Rivers School Loan,	50,000.00
		Three Rivers School Loan,	5,000.00
	<u>\$91,850.00</u>		<u>\$91,850.00</u>

## TRUST FUND ACCOUNTS

Trust Funds—		Thompson Fund,	\$691.28
Cash and Securities, \$21,425.90		Merrick Fund,	850.00
		Cemetery Perpetual Care Fund,	18,657.56
		Cemetery Perpetual Care Interest Fund,	967.06
	<u>\$21,425.90</u>		<u>\$21,425.90</u>

# Town Bookkeeper's Report

To the Honorable Board of Selectmen:

Palmer, Massachusetts:

Gentlemen:—I herewith submit my report of the "Receipts and Expenditures" of the town for the fiscal year ending December 31st, 1922.

## RECEIPTS

### TAXES

#### Current Year:

Poll,	\$11,887.00	
Personal,	88,657.44	
Real Estate,	166,916.73	
Street Sprinkling,	1,061.90	\$268,523.07

#### Previous Years:

Poll,	365.00	
Personal,	1,903.55	
Real Estate,	6,672.05	
Street Sprinkling,	40.46	8,981.06

#### From State:

Corporation Tax Domestic	2,209.17		
Corp'tion tax Domestic 80%	74.74		
Corporation Tax, Foreign	31.11		
Corp'tion Tax, Pub. Service	2,080.51		
Corp'tion Tax, Business,	27,240.12		
National Bank Tax,	214.82		
Street Railway Tax,	459.28		
Income Tax, Schools	13,543.60		
Income Tax, Gen. Pur.,	7,559.00		
Civilian War Poll Tax,	54.00	53,466.35	330,970.48

## LICENSES AND PERMITS

Liquor,	\$60.00		
Junk,	186.00		
Peddlers,	105.00		
Sunday,	45.00		
Pool and Billiard,	72.00		
All Other,	184.50	598.50	598.50

## FINES AND FORFEITS

Court,	\$1372.92	\$1,372.92	\$1,372.92
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## PROTECTION OF PERSONS AND PROPERTY

Sale of Old Fire Engine,	\$225.00		
All Other,	7.00		
Sealing Weights & Measures, 1921,	110.92		
Sealing Weights & Measures 1922,	40.43	383.35	383.35

## HEALTH AND SANITATION

## Health:

Contageous Diseases,	\$36.86		
Tuberculosis,	480.77	517.63	517.63

## Sanitation:

Sewer Connections,	\$170.92		
Sewer Permits,	700.00	870.92	870.92

## HIGHWAYS

Rent of Town Equipment,	\$485.00		
Construction,	277.31		
Sidewalks and Curbing,	957.02		
Sale of Old Materials,	14.70	1,734.03	1,734.03

## CHARITIES

## Town Farm:

Sale of Produce,	\$1,453.89		
Board,	314.68		
Sale of Stock,	262.10		
Sale of Lumber,	63.00	2,093.67	

## Reimbursements:

Individuals,	130.00		
Cities and Towns,	137.88		
State,	425.30	693.18	

## Soldiers' Benefits:

State Aid,	336.00		
Soldiers' Exemption,	110.47	446.47	3,233.32

## EDUCATION

## School Department:

Tuition State Wards,	\$1,244.60		
Other Tuition,	5,612.08		
Sale of Supplies,	16.35	6,873.03	6,873.03



## GRANTS AND GIFTS

Dog Licenses,	\$849.82	849.82	849.82
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## CEMETERY

Sale of Lots,	\$212.00		
Care of Lots,	1,004.20		
Grading, Opening, etc.,	577.80	1,794.00	1,794.00
Opening Grave,	6.00	6.00	6.00

## REFUNDS

Geo. E. Clough Account,	\$25,052.65		
Interest on Geo. E. Clough Acct.,	814.21		
Taxes,	71.57		
Board of Health,	197.14		
Overseers of Poor,	16.30		
Highways,	22.85		
Accrued Interest,	602.09		
All Other,	35.39	26,812.20	26,812.20

## INTEREST

On Deposits,	\$629.01		
On Taxes,	418.28		
On Certificate of Deposit (New High School)	181.25		
On Perpetual Care Funds,	283.70		
On Merrick Fund,	38.26		
On Thompson Fund,	78.38	1,628.88	1,628.88

## AGENCY AND TRSUT

Perpetual Care Funds,		611.00	611.00
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## MUNICIPAL INDEBTEDNESS

Anticipation of Taxes,	\$130,000.00		
General Loans,	205,000.00		
Premiums,	2,910.68	338,146.17	338,146.17

## MISCELLANEOUS

Sale of Land at Three Rivers,	\$1,275.00	1,275.00	1,275.00
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Total Receipts,			\$717,677.25
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Cash on hand January 1, 1922,			31,718.48
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			\$749,395.73
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## PAYMENTS

## GENERAL GOVERNMENT

	Appropriations Reserve Fund Contingent	Amount Expended	Balance
Selectmen's:			
Salaries,	\$700.00	700.00	
Other Expenses,	500.00		
Contingent,	607.71		
Printing and Advertising,		86.15	
Stationery and Postage,		21.54	
Carfare, Teams, etc.,		39.64	
Telephone,		116.55	
All Other,		300.58	
Fires Outside District,		193.00	
Office Equipment,		200.00	150.25
Auditing and Accounting:			
Accounting,		1,200.00	60.00
Treasury:			
Salary,	600.00	600.00	
Bond and Other Expenses,	350.00		
Bonds,		133.56	
Stationery and Postage,		69.36	
Office Supplies,		90.46	
All Other,		41.83	14.79
Collector's			
Salary,	750.00	675.00	75.00
Bond and Other Expenses,	425.83		
Bond,		200.00	
Stationery and Postage,		79.28	
Printing and Advertising,		117.50	
Telephone,		22.99	
All Other,		6.06	
Assessors:			
Salaries			
Chairman,	750.00	750.00	
Other Members,	1,200.00	1,200.00	
Clerical Assistance,	300.00	299.90	.10
Other Expenses & Refund,	1025.00		
Stationery and Postage,		9.53	
Printing and Advertising,		429.85	
Transportation,		97.50	
Interpreters,		33.00	
All Other,		33.66	421.46

License Commissioners:			
Expenses,	25.00	8.00	17.00
Law:			
Salaries, Expenses, Claims, 1,500.00			
Reserve Fund,	140.90		
Town Counsel (1921-2)		1,100.00	
Other Service,		10.00	
Stenographers,		253.46	
Other Expenses,		277.44	
Town Clerk's:			
Salary,	250.00	250.00	
Other Expenses,	50.00		
Stationery and Postage,		5.20	
Printing and Advertising,		11.19	
All Other,		.85	32.76
Election and Registration:			
Wages and Expenses,	1,200.00		
Reserve Fund,	223.38		
Registrars,		100.00	
Precinct Officers,		554.00	
Police,		23.00	
Printing and Advertising,		390.18	
Rent,		192.50	
Carfare, Teams, etc.,		95.40	
All Other,		68.30	
Town Offices:			
Expenses and Refund,	1,151.05		
Rent,		960.00	
Care,		80.86	
Lighting, etc.,		60.52	
All Other,		12.28	37.39
Memorial Hall:			
Bal. of 1921 Appr.	252.97		
Water Rent,		53.91	
Lights,		11.55	
Janitor and Supplies,		14.52	
All Other,		27.00	145.99
Library Repairs:			
Bal. of 1921 Appr.	1,675.99		
Repairs,		1,435.49	240.50
Town House:			
Labor,		14.00	
Printing Town Bonds:	175.00		
Premium on Loans,	335.00		
Printing and Preparation of Bonds,		510.00	

<b>Alteration of Town House,</b>	100.00		100.00
<b>Town Engineer,</b>	50.00	50.00	
<b>Other Finance:</b>			
Tax Refunds to Sundry Persons,		14.96	
Corp. Tax, Pub. Service refund to Comm. of Mass.		259.80	
Total for General Government,			<u>\$14,591.35</u>

### PROTECTION OF PERSONS AND PROPERTY

#### Police:

Chief of Police,	\$2,000.00	\$2,000.00	
Dep. Chief of Police,	850.00	850.00	
Night Police,	1,500.00	1,500.00	
Special Police,	1,000.00	788.50	\$211.50
Expenses of Lockup			
Care, Rent, Fuel for Lockup,	800.00		
Other Expenses and Reimbursement,	135.46		
Care,		120.00	
Rent,		500.00	
Fuel and Light,		174.90	
Telephone,		41.97	
All Other,		1.20	
Negatives, etc.,		17.39	
Auto Hire,		20.00	60.00
Suppression of Illegal Sales,	200.00	90.00	110.00
Support of District Court,	500.00		500.00

#### Fire:

Insurance and Care			
Auto Fire Truck	475.00		
Repairs,		188.28	
Oil and Gasoline,		54.46	
Insurance,		26.32	
All Other,		3.85	202.09

#### Sealing of Weights and Measures:

Sealer,	500.00	500.00	
Other Expenses,	100.00		
Equipment and Repairs,		17.52	
Transportation,		25.00	
Sealers' Books,		9.00	48.48

#### Moths:

Expenses,	300.00		
Labor,		271.21	
Transportation,		18.00	
Insurance on Machinery,		9.90	.89

**Trees:**

Warden,	100.00	100.00
Other Expenses,	205.90	
Labor,		167.10
Teams,		33.00
Tools,		5.80

**Forest Wardens:**

Warden,	100.00	83.00	17.00
Other Expenses,	1,455.78		
Forest Fires,		1,281.45	
Apparatus and Repairs,		96.30	
Telephone,		28.44	
Meals,		27.25	
Auto Hire,		6.50	
All Other,		15.84	

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**Total for Protection of Persons and Property, \$9,072.18**

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**HEALTH AND SANITATION****Health:**

Salary of Board,	\$150.00	\$150.00	
District Nurse,	500.00	500.00	
Vital Statistics,	700.00		
Births,		447.25	
Deaths,		149.25	
Marriages,		42.00	61.50
Inspection,	1000.00		
Animal,		423.78	
Meat,		248.40	
Milk,		130.24	197.58
Other Expenses,	1,584.18		
Printing, Stationery,		10.06	
Telephone,		28.61	
Board and Treatment,		1,487.93	
Fumigation,		51.11	
All Other,		6.47	
Hampshire County			
Tubercular Hospital,	1,214.33	1,214.33	

**Sanitation:**

Sewers and Culverts,	3,257.97		
Superintendent,		199.84	
Labor,		1,314.94	
Teams,		600.40	
Pipe and Fittings,		613.27	
Brick and Cement,		426.25	

Lumber,	12.07	
All Other,	91.20	
Flour Corners Sewer:		
Bal. 1921 Appropriation,	1,961.66	
Contract Work,	275.00	
Advertising,	7.82	1,678.84
Converse Street Sewer:		
Appropriation of 1921,	1,200.00	12,000.00
Town Dump,	51.40	
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Total for Health and Sanitation,	\$8,481.62	

### HIGHWAYS

General Repairs:	\$16,037.50	
Superintendent,		\$1,009.73
Labor,		5,659.39
Teams,		5,583.03
Broken Stone and Gravel,		2,581.94
Equipment and Repairs,		577.80
Frieght, Surveying, Fuel, etc.		488.77
		136.84
Repair of road between		
Thorndike and Three Rivers,	3,800.00	
Repair of road between		
Three Rivers and Palmer,	7,000.00	
Superintendent,		55.21
Labor,		333.05
Teams,		220.11
Gravel, Oil and Coal,		1,477.60
Contract Work,		7,738.10
All Other,		6.17
		-2,830.24
Park Street Corner,	300.00	
Superintendent,		17.32
Labor,		54.00
Teams,		61.85
Curbing,		125.63
All Other,		41.20
Resurfacing		
Main St., Bondsville,	1,350.00	
Superintendent,		19.49
Labor,		224.85
Teams,		226.11
Trap Rock and Gravel,		409.29
Coal, Oil, Tarvia,		468.20
All Other,		2.00



Road near West Brimfield:	400.00		
Labor,		225.11	
Teams,		159.84	
Gravel,		14.50	.55
Graveling Road from Four Corners to Burleigh's Place,	960.00		
Superintendent,		21.13	
Labor,		378.85	
Teams,		404.41	
Coal, Oil, Gravel,		155.61	
Cement Wall, State St., Bondsville,	300.00		
Contract,		300.00	
Street Lighting:	9,673.65		
Contract,		9,588.20	85.45
Street Sprinkling:			
Teams,		630.00	
Water,		200.00	
Repairs on Cart,		41.90	
All Other,		19.92	
Bridge Repairs:	1,500.00		
Superintendent,		59.18	
Labor,		324.84	
Teams,		137.05	
Lumber and Materials,		390.67	
Contract (Construction)		417.00	
Contract (Painting)		100.00	71.26
Railings:	400.00		
Superintendent,		25.80	
Labor,		180.57	
Teams,		33.37	
Materials,		94.82	65.44
Dutton Bridge,	1,000.00		1,000.00
Lane Construction Co., refund,		222.95	
Construction and Repairing of Walks,	2,499.09		
Superintendent,		21.35	
Labor,		74.10	
Teams,		134.15	
Materials,		341.57	
All Other,		106.00	
Contract Work,		1,821.92	
Lake Junction to Thorndike Post Office,	1,104.19		
Superintendent,		10.81	

Labor,		92.29	
Teams,		60.57	
Contract Work,		939.52	
All Other,		1.00	
Springfield Street Walks,	500.00		
Superintendent,		6.23	
Labor,		23.56	
Teams,		12.56	
Contract Work		260.92	196.68
Walks including			
Arts., 45, 46, 49, 50, 51, 52, 53	1,300.00		
Superintendent,		68.57	
Labor,		271.15	
Teams,		327.72	
Materials,		217.53	
All Other,		51.84	363.19
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Total for Highways, \$46,350.03			

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#### CHARITIES

Salaries,	\$430.00	\$430.00	
Support of Poor,	\$10,007.40		
Contingent,	200.00		
Thompson Fund Income Acct.,	200.00		
Town Farm:			
Warden,		900.00	
Labor,		323.55	
Groceries and Provisions,		695.63	
Dry Goods and Clothing,		99.41	
Fuel and Light,		265.48	
Hay and Grain,		697.55	
Telephone,		29.05	
Partial cost of Team,		350.00	
All Other,		367.67	
Outside Poor			
Groceries and Provisions,		2,905.18	
Coal and Wood,		501.53	
Board and Care,		446.96	
Medicine and Medical Attendance,		564.08	
Rent,		816.10	
Cash,		716.92	
All Other,		48.56	
Other Expenses			
Stationery, Printing and Postage,		11.07	
Telephone, Advertising,			
Auto Hire, etc.,		76.89	270.15

Wing Memorial Hospital:	750.00		
Board and Treatment,		68.06	681.94
Soldiers' Benefits:			
State Aid,		228.00	
Soldiers' Relief,		37.50	
Total for Charities,		\$10,579.19	

### EDUCATION

#### Schools:

General Expenses,	\$8,685.00		
Superintendent,		\$2,040.00	
Clerks,		3,400.00	
Grade Supervisor,		1,833.36	
Truant Officer,		112.18	
Stationery, Printing, Postage,		323.82	
Telephones,		399.53	
Traveling Expenses,		215.22	
School Census,		100.00	
All Other,		246.04	14.11
Teachers Salaries,	78,189.80		
High,		10,772.50	
Elementary,		64,259.41	
Retirement,		2,527.38	
Red Cross,		300.00	330.51
Text Books and Supplies,	6,000.00		
High:			
Text and Reference Books,		1,068.49	
All Other,		970.31	
Elementary:			
Text and Reference Books,		2,770.31	
All Other,		1,142.83	48.06
Transportation,	6,000.00		
High,		2,454.30	
Elementary,		3,543.00	2.70
Janitor Service,	6,075.00		
High,		949.96	
Elementary,		4,668.86	456.18
Fuel and Light,	7,600.00		
High,		1,317.32	
Elementary,		6,261.91	20.77
Maintenance of			
Building and Grounds,	2,500.00		
High:			
Repairs,		6.65	

Janitor Supplies,		213.71	
All Other,		235.94	
Elementary:			
Repairs,		28.53	
Janitor Supplie,		1,194.31	
All Other,		661.23	159.63
Furniture and Furnishings,	2,000.00		
High,		299.35	
Elementary,		1,671.37	29.28
Other Expenses,	4,640.00		
Diplomas and Grad Exercises,		100.83	
Miscellaneous Printing,		380.50	
Medical Inspection,		1,625.06	
Insurance,		1,393.66	
Lunch Room,		255.50	
Rent,		40.00	
All Other,		842.38	2.07
Bills Payable,	2,846.65	2,846.65	
Music, Manual Training and Drawing,	3,840.00		
Salaries:			
Music Instructor,		1,300.00	
Manual Training and Drawing Instructor,		1,502.13	
Retirement,		61.00	
Text Books and Supplies:			
Music Books,		258.95	
Drawing Materials,		647.35	
Transportation,		53.30	
All Other,		15.88	1.39
Commercial Course,	9,080.00		
Salaries:			
Instructors,		1,710.00	
Assistants,		5,327.25	
Retirement,		289.50	
Text Books and Supplies:			
Text and Reference Books,		272.06	
Miscellaneous Supplies,		612.97	
Typewriter and Comptometer,		839.95	
All Other,		11.26	17.01
Repair of Buildings,	3,000.00		
High:			
Carpentry,		1.10	
Plumbing,		99.60	
Hardware,		5.12	
All Other,		95.26	

Elementary:			
Carpentry		228.31	
Plumbing,		507.46	
Lumber, Brick, etc.,		128.96	
Electrical Supplies and Labor,		796.40	
All Other,		1115.81	
Contract Work,		196.72	825.06
Americanization School,	658.05		
Teachers,		558.18	
Janitor,		87.00	
Text Books and Supplies,		12.87	
Continuation School,	6,770.00		
Superintendent,		500.00	
Clerical Work,		120.00	
Teachers,		3,511.00	
Retirement,		69.00	
Rent,		238.50	
Provisions, Supplies, Equipment,		1,257.25	
Text Books,		19.76	
Janitors,		248.70	
Transportation.		362.47	
Lumber,		88.53	
All Other,		197.47	157.32
Special Alterations at			
Palmer Grammar School,	2,800.00	1,895.00	905.00
Improvement of			
Wenimisset Grounds,	500.00		
Surveying,		20.00	480.00
Purchase of Land			
for New High School,	7,500.00		
Surveying,		70.00	
Moving Buildings,		800.00	
Plumbing,		34.59	6,595.41
Three Rivers School			
Electrical Fixtures,		248.60	
Water Rent,		17.75	
Bondsville Grammar School			
Contract Work,		35,180.77	
New High School			
Contrart Work,		80,288.46	
Total for Education,		\$264,375.58	

#### LIBRARY

Young Men's Library Ass'n,	\$4,608.50	\$4,608.50
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## UNCLASSIFIED

Memorial Day,	\$200.00	\$132.64	67.36
Town Clock,	75.00	75.00	
Printing and Distributing			
Town Reports,	754.50	754.50	
Agricultural Demonstration,	400.00	400.00	
Workmen's Compensation			
Insurance,	1,154.61	1,100.35	54.26
Total for Unclassified,		\$2,462.49	

## CEMETERY

Salary of Secretary,	\$150.00	\$150.00	
Care and Maintenance,	2,450.00		
Labor,		1,930.32	
Loam and Stone,		72.00	
Shrubs, etc.,		13.05	
Markers,		23.96	
Tools and Cement,		83.30	
Trucking,		94.00	
Telephone,		14.04	
All Other,		85.43	133.90
Total for Cemetery,		\$2,466.10	

## INTEREST

Temporary and General Loans			
Anticipation of Taxes,	\$3,200.00	3,134.34	65.66
Maturing Debt,	8,197.66		
Accrued Interest,	602.09		
Highway Construction Loan,		200.00	
High School Loan,		240.00	
Three Rivers School Loan,		2,750.00	
North Main Street Loan,		1,140.00	
Highway Improvement Loan,		141.00	
East Main Street Sewer Loan,		151.25	
Bondsville Grammar School Loan,		743.75	
Cemetery Perpetual Care Fund,		283.70	
Geo. E. Clough, Overdraft Acct.,		219.27	3433.75
Total for Interest,		\$9,003.31	



## MUNICIPAL INDEBTEDNESS

## Temporary Loans:

Anticipation of Taxes,	\$155,000.00
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## General Loans:

Highway Construction,	5,000.00
High School Loan,	1,000.00
Three Rivers School Loan,	1,000.00
Three Rivers School Loan No. 2,	5,000.00
East Main Street Sewer Loan,	5,500.00
North Main Street Loan,	2,000.00
Sundry Streets Loan,	2,350.00

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Total for Municipal Indebtedness,	\$176,850.00
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## AGENCY AND TRUST

## Agency:

State Tax,	\$22,920.00
Non Resident Bank Tax,	507.70
County Tax,	11,399.51
Special State Tax,	1,410.23
State Highway Tax,	8,761.00
Civilian War Poll Tax,	8,424.00

## Trust:

Cemetery Perpetual Care Fund,	611.00
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Total for Agency and Trust,	\$54,033.44
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GEO. E. CLOUGH, Treasurer, Account

Overdraft, Palmer National Bank	\$8,146.32
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Total Payments,	\$611,020.11
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Cash on Hand, December 31, 1922,	\$138,375.62
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	\$749,395.73
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Below is a classification of the "Contingent" and "Reserve" Funds showing the different departments to which this money has been transferred:

## CONTINGENT

Appropriation,	\$1,100.00	
Selectmen's Other Expenses,		\$607.71
Highways,		27.65
Library,		8.50
Town House,		14.00
Town Dump,		51.40
		390.74

## RESERVE FUND

Appropriation,	\$5,000.00	Balance
Workmen's Compensation Insurance,	\$554.61	
Moth Department,	250.00	
Forest Fires,	755.78	
Board of Health,	771.61	
Election and Registration	223.38	
Town Reports,	154.50	
Law Department,	140.90	
Sidewalk Repairs,	99.09	
Sidewalk from Lake Junct. to Thorndike P. O.,	4.19	
Police Other Expenses,	29.46	
Sewers and Culverts,	32.97	
Preservation of Trees,	5.90	
Educational,	8.05	
Collector's Other Expenses,	.83	
	<hr/>	
	\$3,031.27	\$1,968.73

At a special meeting held at the Town House on April 24, 1922, the following sums were appropriated to cover overdrafts of 1921, and were closed accordingly.

Tax Collector,	\$ 25.69
Law and Claim Department,	363.87
Tree Warden's Department,	.28
Board of Health,	287.81
Road Commissioners,	2,215.97
Education,	21.38
Compensation Insurance,	93.67
Town Reports,	5.00
Cemetery Department,	65.23
Treasurer's Department,	845.41
Street Sprinkling,	120.97

Respectfully submitted,  
HARRIETTE PAINE,  
Bookkeeper.

## Trial Balance

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J. Austin Hawkes, Collector, 1913	362.05	
J. Austin Hawkes, Collector, 1914		12.48
J. Austin Hawkes, Collector, 1915	1519.02	
J. Austin Hawkes, Collector, 1916	2348.76	
J. Austin Hawkes, Collector,		1352.87
John T. Brown, Collector 1918	28.54	
John T. Brown, Collector 1919	73.02	
John T. Brown, Collector 1920	1233.42	
John T. Brown, Collector 1921	7103.62	
John T. Brown, Collector 1922	22456.74	
John T. Brown, Coll. Street Sprinkling 1920	22.46	
John T. Brown, Coll. Street Sprinkling 1921	54.33	
John T. Brown, Coll. Street Sprinkling 1922	138.10	
Street Sprinkling Assessment Revenue 1920		22.46
Street Sprinkling Assessment Revenue 1921		50.15
Street Sprinkling Assessment Revenue 1922		138.10
Commonwealth of Massachusetts War Bonus		120.00
East Main Street Sidewalk, Three Rivers	52.80	
Bridge Street Sidewalk, Three Rivers	129.76	
Main Street Sidewalk, Three Rivers,	84.80	
Cement Curbing, High Street, Bondsville	47.00	
Comm. of Mass. North Main Street	1467.06	
Hampden Railroad Co.	18.07	
Sewer Connection, Bourne St. Three Rivers	7.75	
Support of Poor, No. Willbraham	230.00	
Comm. of Mass. Subsidies	349.28	
Support of Poor, Worcester	13.00	
Support of Poor, Individual Board	46.00	
Cemetery Bills Receivable	80.20	

Comm. of Mass. Charities	111.55	
Support of Poor, Ware	265.67	
Support of Poor, Town Farm Bills	67.67	
Hampden Railroad Co.	127.86	
Worcester County Gas Co.	56.00	
State Aid	321.83	
Premiums on Loans	2575.63	
Overlay 1913		374.41
Overlay 1915		1298.37
Overlay 1916		1119.30
Overlay 1917		2252.85
Overlay 1918		1304.75
Overlay 1919		60.55
Overlay 1920		1385.85
Overlay 1921		2932.68
Overlay 1922		3060.99
Reserve Fund on Abatements		4918.48
Departmental Revenue Account		8038.77
Estimated Receipts		23532.29
Revenue 1922	18643.97	
Excess and Deficiency		22695.46
High School Loan		17000.00
Bondsville Grammar School Loan		35000.00
Selectmen's Other Expenses		150.25
Selectmen's "Contg"		390.74
Auditor's Salary Acct.	..	60.00
Treasurer's Other Expenses		14.79
Collector's Salary Acct. (1919-1922)	..	895.00
Assessor's Clerical Work		.10
Assessor's Other Expenses		421.46
License Commissioners		17.00
Town Clerk's Other Expenses		32.76
Town Offices		37.39
Alteration of Town House		100.00
Memorial Hall		145.99
Library Repairs		240.50
Special Police		211.10
Illegal Sales		110.00
Rent, Care and Fuel for Lockup		60.00
Support of District Court		590.00
Insurance and Care Auto Fire Truck		202.09
Sealer's Other Expenses		48.48
Moth Dept. Other Expenses		.89
Forest Fire Warden		17.00

Vital Statistics	61.50
Inspection (Meat-Milk-Animal)	197.58
Four Corner's Sewer	1678.84
Converse Street Sewer	1200.00
North Main Street, Palmer	2837.09
Dutton Bridge	1000.00
Sidewalks Art. 45-46-49-50-51-52-53	363.19
General Highway Repairs	136.84
Bridge Repairs	71.26
Railings	65.44
Road from Thorndike to Three Rivers	3800.00
Road Three Rivers to Palmer	2830.24
Road near West Brimfield	.55
Extention of two Walks, Springfield St, Three Rivers	196.68
Street Lighting	85.45
Street Sprinkling	210.54
Support of Floor	270.15
Support of Poor "Contg".	200.00
Wing Memorial Hospital	681.94
Three Rivers School Building	1453.23
Bondsville Grammar School	54.72
New High School	89711.54
Education—General Expenses	14.11
Teachers' Salaries	330.51
Text Books and Supplies	48.06
Transportation	2.70
Janitors	456.18
Fuel and Light	20.77
Maintenance of Buildings and Grounds	159.63
Wenimisset School Grounds	480.00
Furniture and Furnishings	29.28
Other Expenses	2.07
Music	1.39
Commercial	17.01
Continuation	157.32
Repairs	825.06
Toilet Facilities, Palmer Grammar School	905.00
Purchase of Land	6595.41
Memorial Day	67.37
Workmen's Compensation Insurance	54.26
Reserve Fund	1968.73
Care of Cemetery	133.90
Care of Neglected Graves	250.00
Interest on Temporary Loans	65.66
Interest on Maturing Debt	3433.75

Geo. E. Clough Overdraft	268.00	
Net Bonded Debt	275000.00	
Three River School Loan No. 2		4000.00
High School Loan		5000.00
No. Main Street Improvement Loan		16000.00
Three River School Loan		45000.00
Trust Funds	21531.09	
Cemetery Perpetual Care Fund		19046.00
Cemetery Perpetual Care Fund Income Acct.		683.81
Merrick Fund		850.00
Thompson		951.28
Cash on Hand Dec. 31st, 1922	138375.62	
	<hr/>	<hr/>
	\$544,755.06	\$544,755.06



# Assessors' Report

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The Board of Assessors respectfully report as follows:

Appropriation,	\$265,509.71	
Maturing Town Debt, including		
interest,	29,134.00	
State Tax,	22,920.00	
State Tax Special,	1,410.23	
State Highway Tax,	8,761.00	
County Tax,	11,399.51	339,134.45

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## DEDUCTIONS

Town's share liquor license fees,	3.00	
Cash Balance,	15,000.00	
Estimated Receipts,	40,856.69	
Income Merrick Fund,	38.26	
Dog Tax,	707.46	
State Income Tax,	4,595.46	61,200.87

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		\$277,933.58
Less amount raised on 2808 polls,		5,616.00

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		\$272,317.58
Overlay,		3,060.99

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Amount to be raised by tax on property,		\$275,378.57
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Non-resident bank tar,	389.34
Street Sprinkling Assessment ,	1,200.00
<hr/>	
Amount of Warrant Sept. 27, 1922	\$276,967.91
Amount of Warrant June 20, 1922.	14,649.00
<hr/>	
	\$291,007.91

## SINCE ADDED

20 Poll Taxes,	100.00
2 Poll Taxes,	10.00
<hr/>	
	\$291,117.91

## 1922 VALUATION

Personal Estate,	\$3,675,898	
Resident Bank Stock,	34,550	3,710,448
<hr/>		
Buildings,	\$5,889,269	
Land,	1,328,004	7,217,273
<hr/>		\$10,927,721
Tax Rate, \$25.20		

## TABLE OF AGGREGATES

Number of residents assessed on property,			
	Individuals,	1357	
	All Others,	615	1972
		<hr/>	<hr/>
Number of Non-residents assessed on property,			
	Individuals,	149	
	All Others,	95	244
		<hr/>	<hr/>
Number of persons assessed on property		2216	
Number of persons assessed for poll only		1957	
		<hr/>	<hr/>
Total,		4173	

Number of Horses assessed,	268
Cows assessed,	642
Sheep assessed,	27
Neat cattle assessed,	181
Swine assessed,	76
Fowl assessed	5730
Dwelling houses assessed	1360

DENNIS E. O'CONNOR

CHAS. E. FULLER

DANIEL V. FOGARTY

Assessors

# Report of Board of Health

To the Honorable Selectmen and Citizens of Palmer:

The Board of Health of the Town of Pamer herewith submits its annual report for the year ending December 31, 1922.

TABLE No. 1

	Chicken Pox	Diphtheria	Measles	Pulmonary Tuberculosis	Whooping Cough	Poliomyelitis Anterior	Lobar Pneumonia	Membranous Croup	Mumps	Scarlet Fever
January		4	136	2		2	2			
February			10	1						
March		2	21	1				1		
April		2	3							
May		2	1	1					3	
June	1		2						1	1
July			2							
August				1						
September										
October		9		1						
November		1		1	3					
December		5	1	1						
	1	25	176	9	3	2	2	1	4	1

TABLE No. 2

Number of Deaths reported from January 1, 1922 to  
December 31, 1922.

January	9
February	5
March	16
April	9
May	6
June	4
July	13
August	11
September	1
October	7
November	6
December	8

Total,	95
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TABLE No. 3

	Total	Male	Female
Less than 1 year	30	24	6
1 to 2 years	2	1	1
2 to 3 years	1		1
3 to 4 years	3	1	2
4 to 5 years			
5 to 10 years			
10 to 15 years	1		1
15 to 20 years	1	1	
20 to 30 years	3	1	2
30 to 40 years	4	2	2
40 to 50 years	8	6	2
50 to 60 years	10	6	4
60 to 70 years	8	3	5
70 to 80 years	12	5	7
80 to 90 years	7	4	3
90 to 100 years	1		1
Still Births	4	3	1
Totals	95	57	38

## REPORT OF MILK INSPECTOR

To the Board of Health of Palmer:

I have granted the following Permits and Licenses:

Dealers' Permits, 91 @ 50c, \$45.50

Cleomargarine Permits 11 @ 50c, 5.50

Producers' Permits, no fee, 58

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\$51.50

Have carefully inspected all places where milk is produced or sold one or more times as seemed necessary.

Respectfully submitted,

A. F. BENNETT,

Inspector

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## REPORT OF MEAT INSPECTOR

Inspected      Condemned

Hogs,	127	
Beef,	42	3
Veal,	75	
Sheep,	1	

Respectfully submitted,

A. F. BENNETT,

Inspector

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## RECEIPTS

From Appropriations:

Salaries,	\$150.00
Vital Statistics,	700.00
Meat and Cattle Inspection,	1,000.00
Other Expenses,	700.00

From Reserve Fund:

Hospital Expenses,	771.61
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Reimbursements for

Contagious Diseases,	36.85
Tuberculosis,	480.77
	\$3839.23



## EXPENDITURES

Salaries,	\$150.00	
Vital Statistics,	638.50	
District Nurse,	500.00	
Inspection,	802.42	
Printing and Stationery,	10.06	
Telephone,	28.61	
Hospital,		
Board and Treatment,	1,487.93	
Fumigation,	51.11	
All Other,	6.47	\$3,675.10

## RECOMMENDATIONS FOR 1923

Salaries,	\$175.00
Vital Statistics,	700.00
Meat, Milk,	
Animal Inspection,	1,000.00
Other Expenses,	1,500.00
	<hr/>
	\$3,375.00

J. P. SCHNEIDER,  
WILLARD C. HITCHCOCK,  
Board of Health.

# Road Commissioners' Report

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Palmer, Mass., January 9, 1923

To the Voters of the Town of Palmer:

The Board of Road Commissioners herewith submits its third annual report, for the year ending December 30, 1922.

The Board organized with Thomas J. Moran, Chairman and Charles A. Tabor, Clerk. Sherman M. Stebbins was reappointed Superintendent of Streets.

During the winter months snow plows were used in keeping the main arteries of travel open for motor traffic. This expense, together with the removal of snow and ice amounted to \$794.08. Unusually heavy rain early in March caused washouts and damage to the highways of \$800 or more. Repairs to the Steam Roller amounting to \$353.65 were made necessary by the breaking of the main shaft. Two small sections of macadam road in the village of Thorndike were scarified and resurfaced at an expense of \$734.31. One of these sections is between the No. 2 Mill canal bridge and the upper railroad crossing in Church Street and the other one in Main Street between Church Street and the lower railroad crossing.

Two beacon lights have been ordered on trial, for use at the junction of Main and Thorndike, and Park and Thorndike Streets. It is expected these beacons will be in place by the time this report reaches the voters.

**Trucks.** Trucks have been employed whenever conditions would warrant their economical use. \$2,339.25 has been expended in this way. We believe it

would be to the advantage of the Town to own two small trucks, with dumping bodies, and recommend their purchase.

**Main Street** Seventeen hundred and forty square yards  
**Bondsville** in Main St. between Spring and Depot  
 Streets, have been resurfaced at an expense of \$1350.

**Woodlawn and Rockview** These two streets which were  
**Streets, Palmer** accepted by the Town February 13, 1922 have been graded to some extent, at a cost of \$295.76, and the expense charged to the General Highway appropriation.

**Corner Park and** The work planned at this important  
**Thorndike Streets.** corner and for which a special appropriation of \$300 was made, has been completed at an expense of \$798.47. \$498.47 of this expense was charged to the General Highway appropriation, the special appropriation being insufficient for the completion of the work.

**Gravel Roads.** The work of resurfacing with trap rock the two sections of gravel road between Thorndike and Three Rivers and between Three Rivers and Shearer's Corner for which the Town appropriated \$10,800 was let out at contract to the Lane Construction Co. \$9,830.24 was expended leaving a balance of \$969.76. This method of treating gravel roads we believe is very satisfactory.

**Shearer's Corner.** Your Commissioners feel that an improvement should be made in the highway at the junction of the Three Rivers road and the Springfield road at Shearer's Corner cutting off the point of land belonging to the Wickwire Spencer Steel Corporation and thereby straightening the westerly side of the

Three Rivers road at this point. With this end in view we have had prepared by W. H. & H. W. Brainerd a plan and profile of this work and recommend the matter to the Voters of the Town. If the work is carried out as contemplated, we understand that the relocation will be approved by the Wickwire Spencer Steel Corporation and that there will be no expense to the Town for the land taken. It is estimated that this work will cost \$2000.

**Pleasant Street Lot,** A small parcel of land on Pleasant Street adjoining the Town Storehouse, belonging to Frank I. Palmer.

Brown and containing about 2300 square feet is for sale and has been offered to the Town. We believe it is desirable for the Town to own this piece of property and recommend its purchase.

**Walks and Curbing.** In all of the villages of the Town there is great need of curbing for the protection and betterment of some of the walks. We recommend a special appropriation for curbing, the curbing to be placed at the discretion of your Commissioners.

In North Main Street, Palmer, a condition exists that needs attention and that will require an outlay of money to remedy. On the Northeast side of the street, for 150 feet or more east of Knox Street, the present walk is lower than the car tracks and this condition exists on the opposite side of the Street also for 600 feet or more. At one point opposite the Snow property, the walk is a foot below the grade of the Street. Because of these low grades the condition of these walks is very bad especially in winter. We believe the walks on both sides of the street in this section should be raised to the proper grade and rebuilt to the street line and protected with Granite curbing. A tracing of the actual conditions existing has been prepared for us by W. H. & H. W. Brainerd and is on file in our Office.

**Sewers and Culverts.** Twenty Eight sewer connections have been made. 375 feet of 8 inch sewer was laid in High Street Thorndike at an expense of \$578.04 and 600 feet of 6 inch laid in Charles Street, Three Rivers at an expense of \$418.91. The sewer appropriation was all used and the small additional expense incurred has been taken care of by the Selectmen through their Emergency Fund. We recommend a slightly larger appropriation for 1923.

**Bridges.** The Main Street bridge in Three Rivers has been repaired and painted at a cost of \$517.00. One pier under the Dutton bridge that gave the bridge insufficient bearing, has been rebuilt in part and the bridge replanked at a cost of \$415.47.

The Springfield Street Railway portion of this bridge has been strengthened and replanked. The Depot bridge in Bondsville has been replanked also a portion of the covered bridge at Forest Lake.

Minor repairs to the Hampden Railroad bridges have been made amounting to \$47.20. One of these bridges needs extensive repairs as it is now unsafe and is closed to public travel. As there is no money available at present, with which the Receiver of the Hampden Railroad can take care of these bridges, it throws this added expense upon the Town of Palmer. We recommend a special appropriation with which to repair and maintain the Hampden Railroad bridges.

**Fay Bridge.** During the year conferences relative to the replacement of this bridge have been held with the County Commissioners, the State Highway Commissioners and the Selectmen of Monson. A bridge plan that we believe will be satisfactory to the Towns of Palmer and Monson has been obtained but definite action in the matter waits upon a proposition from the State for the improvement of the road on the Palmer side of the bridge.



We recommend the following appropriations for 1923.

Highways	\$16,000.00
Bridges	1,500.00
Hampden R R bridges	1,000.00
Railings	400.00
Sewers and Culverts	2,250.00
Repair of Walks	2,400.00
Curbing	1,250.00

The following table shows the appropriations handled by this Board with the unexpended balances.

	Appropriationss	Expended	Unexpended Balance
Highways	\$16,000.00	\$15,863.16	136.84
Bridges	1,500.00	1,450.44	49.56
Sewers and Culverts	3,225.00	3,257.97	*-32.97
Railings	400.00	334.56	65.44
Walks	5,300.00	4,843.41	456.59
Gravel Roads, Art. 58	10,800.00	9,830.24	969.76
Rogers Bridge Road, Art. 59	400.00	399.45	.55
Four Corners, Burleighs, Art. 61	960.00	960.00	
No. Main St., Bondsville, Art. 55	1,350.00	1,350.00	
Cement Walk, Bondsville, Art. 62	300.00	300.00	
Sewer, Four Corners- Three Rivers	1,961.66	282.82	1,678.84
Park & Thorndike Sts., Art. 7	300.00	300.00	
	<hr/> \$42,496.66	<hr/> \$39,172.05	<hr/> \$3,324.61

\*overdrawn

Respectfully submitted,

T. J. MORAN,

CHAS. A. TABOR,

JNO. J. CONWAY,

Road Commissioners, Town of Palmer



# Cemetery Commissioners' Report

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The Board of Cemetery Commissioners hereby submit the following report:

## RECEIPTS

Appropriation,		\$2600.00	\$2600.00
Sale of lots,			
Oak Knoll,	\$173.00		
Four Corners,	32.00		
Palmer Center,	7.00		
Care of lots,	1004.20		
Grading lots,	88.93		
Openning graves,	356.00		
Foundations,	127.32		
All others,	11.55	\$1800.00	

## BILLS RECEIVABLE

Mrs. G. A. Smith, 1914, balance lot,	\$15.00
Mrs. A. A. Kenyon, 1915, lot,	20.00
Smith Granite Co., 1917, foundation,	18.20
Henry G. Nichols, 1917, grading,	5.00
R. R. Goff, 1918, grading,	5.00
Est. S. G. Kenyon, 1916, grave,	3.00
S. M. Phillips, 1920, grave,	6.00
John W. Bridgman, 1918, care,	2.00
Jason Keith, 1921, care,	2.00
S. M. Phillips, 1921, care,	2.00
Mrs. Celia Barney, 1921, care,	2.00
F. H. Worby, care,	2.00
Est. Albert Marsh, care,	1.00
*F. G. Webber, care,	2.00
*Mrs. F. L. Eaton, care,	2.00
Mrs. Lillian G. Jordan, care,	2.00
*Est. T. D. Potter, care,	2.00
*C. S. Ruggles, care,	2.00
Mrs. Ida G. Milligan, care,	2.00
F. P. Carroll, 1920, care,	2.00

Margaret Fillmore, lot,	8.00		
Mrs. Rasella Reimers, lot,	12.00		
*Est. T. D. Potter, grave,	6.00		
*L. C. Trumble, foundations,	4.00	\$127.20	\$1927.20

## EXPENDITURES

Salaries,	\$ 150.00		
Printing and Postage,	6.18		
Supplies,	108.88		
Labor,	1933.82		
Teams,	94.00		
Equipment and Repairs,	105.18		
Fertilizer,	54.00		
All others,	14.04	\$2466.10	
Balance,	133.90	133.90	\$2600.00

## INVENTORY OF PROPERTY

Tool house, Oak Knoll,	\$75.00		
Tool house, Four Corners,	50.00		
Tools,	50.00	\$175.00	
Unsold lots at Market Price:			
Four Corners, 128 @ \$3.00,	1024.00		
Oak Knoll, 5 @ 50.00	250.00		
2 @ 35.00,	70.00		
6 @ 25.00	150.00		
116 @ 24.00,	2784.00		
40 @ 20.00,	800.00		
3 @ 12.00,	36.00		
61 @ 1.00,	61.00	\$5175.00	\$5350.00

## PERPETUAL CARE FUNDS

Name	Amount	Present Condition
Henry Seism,	\$100.00	\$ 102.32
John A. Squier,	100.00	108.32
Calista E. Hendricks,	100.00	103.69
Laura E. Child,	500.00	502.57
Minnie K. Bennett,	200.00	208.73
Avery W. Green,	200.00	203.25
Waterman Fuller,	200.00	209.23

Name	Present	
	Amount	Condition
John and Lucy Smith,	200.00	204.25
William A. Breckenridge,	200.00	206.83
James W. Snow,	100.00	102.11
Franklin Blanchard,	100.00	103.32
John H. Haynes,	200.00	206.33
Mary A. Shaw,	100.00	102.32
Jane A. Gibson,	100.00	104.61
F. B. Gates,	50.00	51.99
Louisa M. Waid,	200.00	229.83
Amos A. Allen,	100.00	103.97
Torrey Fund,	100.00	102.90
Pliney Cooley,	50.00	51.29
Henry G. Loomis,	200.00	208.76
William Holbrook,	200.00	203.08
Maria Lawrence,	500.00	545.21
Keyes Foster,	100.00	104.39
Harriett Colledge,	200.00	226.96
Mrs. L. W. Brown,	200.00	240.02
Eliza J. Kenerson,	200.00	209.35
William Merriam,	200.00	228.63
Mary Redding,	50.00	51.00
D. S. Davis,	200.00	209.89
Marshall Andrews,	200.00	207.00
Ambrose M. Andrews,	200.00	205.00
Enos Calkins,	100.00	102.00
Samuel C. Rogers,	200.00	208.00
Willard G. Kenerson,	100.00	102.00
Maria B. Chapman, care G. B. Lot,	100.00	105.00
Maria B. Chapman,	200.00	210.00
Julia H. Henry,	100.00	104.00
Isaac King,	150.00	158.00
Abel H. Calkins,	100.00	104.00
Edward C. Sexton,	100.00	103.00
Henry A. Moore,	100.00	104.00
J. S. Koster,	100.00	103.00
Melissa Hall,	150.00	156.00

Name	Amount	Present Condition
Jeremiah Long,	1000.00	1000.00
Mary J. Plympton,	100.00	100.00
Clymena P. Fuller,	150.00	154.00
Abigail T. Nichols,	50.00	50.00
Mary Hastings,	100.00	102.00
Orrin B. Smith,	200.00	205.00
Orrin B. Smith, care T. B. S. lot,	100.00	103.00
William Harvey,	150.00	158.00
Laura P. Green,	100.00	103.00
J. H. Kenerson,	100.00	100.00
Alden L. Fletcher,	60.00	64.00
Carrie A. Kurtz,	100.00	102.00
Ralph Green,	200.00	218.00
Meriva L. Capen,	100.00	103.00
Minerva R. Olds,	100.00	100.00
Otis C. Lyon,	100.00	101.00
Hitchcock-Graves,	100.00	102.00
Minerva M. Gates,	200.00	207.00
Rogers-Paine,	100.00	101.00
Elizabeth D. Moore,	100.00	103.00
Mary F. Bailey,	100.00	104.00
M. M. Rogers,	100.00	100.00
Nellie S. Hooker,	75.00	78.25
Ethan Warriner,	100.00	100.00
Lizzie E. Fletcher,	100.00	103.00
Andrew Pinney,	100.00	122.19
Frank F. Marcy,	500.00	515.00
Thomas McDougall,	100.00	102.00
Sarah J. Winter,	200.00	204.00
Charles B. Fiske,	200.00	206.00
Minnie B. Converse,	500.00	515.00
Amelia M. Culver,	100.00	101.00
Omer W. Marcy,	100.00	101.00
Frank M. Eager,	250.00	250.00
Maria Ritchie,	100.00	101.00
Charles H. Burleigh, care A. B. lot,	100.00	100.00

Name	Present	
	Amount	Condition
Julia A. Burleigh,	100.00	102.00
C. H. and J. A. Burleigh,	25.00	25.00
Emily M. Holdsworth,	100.00	100.00
Sarah D. Smith,	100.00	103.00
Holowill P. Marcy,	100.00	102.00
Josie M. Northrop,	300.00	312.00
Ellis and F. M. Dodge,	100.00	100.00
Calvin Childs,	100.00	102.00
Joseph A. Brown,	500.00	510.00
S. I. L. Snow,	50.00	51.50
Abby J. Pierce,	100.00	102.00
D. W. Taft,	75.00	79.25
Henry Graves,	50.00	50.00
William H. Osborne,	50.00	50.00
Sarah E. Ward,	05.00	50.00
George F. Sedgwick,	100.00	101.00
George H. Cobb,	50.00	50.50
B. M. Griswold,	50.00	50.50
Thomas Bruce,	100.00	100.00
H. H. Paine,	50.00	50.00
Susan M. Page,	100.00	102.00
Peebles Fund,	100.00	102.00
George F. Merrick,	100.00	102.00
Maria M. Hastings,	200.00	204.00
Walter E. Stone,	200.00	204.00
Mary A. Thayer,	50.00	51.50
Lucy M. Shaw,	100.00	102.00
Samuel Sharratt,	100.00	100.00
George Robinson,	200.00	206.00
Joseph F. Gerald,	100.00	103.00
James F. Fenton,	100.00	105.00
Liberty Jenks,	200.00	203.00
Martha J. Mooers,	200.00	200.41
Byram Woodhead,	100.00	100.37
Almenia M. Hastings,	100.00	100.37
Clara B. Fisherdkick,	100.00	100.37

Name	Amount	Present Condition
Austin E. Gould,	100.00	101.67
Susan Beebe,	100.00	100.67
James I. Milliken,	200.00	205.33
Christen Christiansen,	50.00	50.83
Millie G. Rose,	100.00	101.00
Mary E. Murdock, care F. M. lot,	100.00	100.67
Mary E. Murdock, care L. B. lot,	100.00	100.67
Robert Chambers,	100.00	100.67
Josiah P. Stevens,	100.00	100.00
William B. Bennett,	100.00	100.00
Charles W. Bennett,	100.00	100.67
Charles E. Fuller,	100.00	101.00
Frederick H. Conant,	100.00	100.33
Joseph V. Clark,	100.00	100.33
Robert Reid,	100.00	100.33
Edwin B. Newell,	100.00	100.00
Martha A. Shaw,	211.00	211.00
August Carlson,	100.00	100.00
Elizabeth R. Macomber,	200.00	200.00

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\$19146.00	\$19742.17
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Gain in P. C. Fund,	\$511.00
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### CEMETER COMMISSIONERS' FUND

Balance fund, January 1, 1922, \$966.06

**Added:**

Interest payable secretary, 178.00

Interest pay'ble Town Treasurer, 587.04

Interest C. I. Fund, 46.86 \$1777.96

**Withdrawn:**

Care of lots, 731.70

Present Condition, \$1046.26

DAVID L. BODFISH,  
ALBERT S. GEER,  
ALDEN P. KNOWLTON,  
Cemetery Commissioners.



# Overseers of the Poor Report

To the Honorable Board of Selectmen and Citizens of  
Palmer:

The Overseers of the Poor of the Town of Palmer  
herewith submit their annual report for the year ending  
December 31st, 1922.

Through Whom Aided	No. Aided	Amount
Town Farm,	16	\$3728.34
In homes and private families	51	2268.67
Poor under Chap. 763. Acts 1913	25	2319.37
Persons aided in other cities and towns having settlement in this town	21	1032.18
Persons aided in this town having settlement in other cities and towns	20	353.60
Persons aided in this town having no settlement in the Commonwealth	6	430.78
The amount expended on these last two items will be reimbursed.		

## RECEIPTS

### Appropriations:

Salaries	\$430.00	
General Administration and		
Refund	10,007.40	
Contingent	200.00	
Thompson Fund Income Acct.	78.38	10,708.00

### Town Farm:

Sale of Produce	16,15.99	
Board of Inmates	314.68	
Sale of Stock	100.00	
Sale of Lumber	63.00	2093.67

### Reimbursements:

Individuals	130.00	
Cities and Towns	137.88	
State	425.30	693.18

### Soldiers' Benefits:

State Aid	336.00	
Soldiers' Exemption	110.47	446.47 \$13,863.32

## PAYMENTS

## General Administration:

Salaries	430.00	
Stationery-Printing and Postage	11.07	
Telephone-Advertising- Auto Hire, etc.	76.89	517.96

## Town Farm:

Warden	900.00	
Labor	323.55	
Groceries and Provisions	695.63	
Dry Goods and Clothing	99.41	
Fuel and Light	265.48	
Hay and Grain	697.55	
Telephone	29.05	
Team	350.00	
All Other	367.67	3,728.34

## Outside Poor:

Groceries and Provisions	2,905.18	
Coal and Wood	501.53	
Board and Care	446.96	
Medicines and Medical Attendance	564.08	
Rent	816.10	
Cash	716.92	
All Other	48.56	5,999.33

## Other Expenses:

Stationery-Printing and Postage	11.07	
Telephone-Advertising Auto Hire etc.	76.89	87.96
		\$10,333.59

## NET COST OF CHARITIES

Paid from Appropriation	\$10,333.59	
Less receipts of Town Farm turned over to Town Treasurer	2093.67	
Less Reimbursements from Individuals, Towns, Cities and State	693.18	2786.85
Net Cost		\$7,546.74

## REPORT OF WARDEN'S TO OVERSEERS OF POOR

From January 1st, 1921 to December 31st, 1922.

## RECEIPTS:

Milk,	1,254.88	
Stock	262.10	
Produce	199.01	
Lumber	63.00	\$1,778.99

## EXPENDITURES:

Paid town treasurer	\$1,778.99
Bills Receivable amount to	\$580.00

## INVENTORY OF TOWN FARM

Furniture and Table Ware	\$975.98	
Food Supplies	403.00	
Live Stock	2,100.00	
Hay, Grain, Ensilage	1,490.00	
Farm Implements	800.00	
Wood, Coal, Lumber	300.00	\$6068.98

## VALUATION OF TOWN FARM

\$10,275.00

The Board recommends the following appropriations for its use during the year 1923:

Support of Poor	\$10,000.00
Contingent Fund	250.00
Salaries of Board	655.00
Salary of Town Physician	50.00

P. J. FITZGERALD  
DR. CHAS. GIROUX  
T. W. MANSFIELD  
Overseers of Poor.

# License Commissioners' Report

For the year ending December 31, 1922.

To the Voters of the Town of Palmer:

The Board of License Commissioners organized Feb. 16, 1922 electing James oCughlin as Chairman and Daniel J. Dunn clerk. It was voted that all license fees remain the same as last year. At a meeting of the Board on Feb. 21 the resignation of Edward Duncan from the board was received and accepted. On March 2nd, the Board held a joint meeting with the Board of Selectmen and elected Oscar Bressette to the board of License Commissioners to fill the vacancy on the Board. It was voted that the Board hold their meetings on the second and fourth Thursday of every month.

The number of Licenses granted was as follows: Sunday License, 47; Common Victualler, 15; Sixth Class (Druggist) 3; Inn Holder, 5; Lodging House, 3.

The bills received by the Board and paid were as follows:—Palmer Journal, \$7.00; James Coughlin (Chairman) for stamps, \$1.00. Total \$8.00.

Amount appropriated	\$25.00
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Expenses	8.00
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Unexpended Balance	\$17.00
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The Board recommends that the unexpended balance from the year of 1922 be appropriated for the expenses of the Board for the coming year.

Respectfully submitted,

JAMES COUGHLIN

DANIEL J. DUNN

OSCAR BRESSETTE

License Commissioners

# Tax Collectors' Report

## ACCOUNT OF 1918

Outstanding January 1, 1922	29.26	
Interest,	.15	\$29.41
		<hr/>
Paid Treasurer,		.87
		<hr/>
Outstanding December 31, 1922,		\$28.54

## ACCOUNT OF 1919

Outstanding January 1, 1922,	64.40	
Interest,	1.06	
		<hr/>
		65.46
Paid Treasurer,		11.69
		<hr/>
Outstanding December 31, 1922,		\$53.77

## ACCOUNT OF 1920

Outstanding January 1, 1922,	\$1,885.35	
Interest,	63.56	
		<hr/>
		\$1,948.91
Paid Treasurer,		711.16
		<hr/>
Outstanding December 31, 1922,		\$1,237.75

## ACCOUNT OF 1921

Outstanding January 1, 1922,	\$14,122.61	
Abated after collection,	4.18	
Interest,	238.64	
		<hr/>
		\$14,360.43
Paid Treasurer,	7,202.88	
Abatements,	2.77	
		<hr/>
		7,205.65
		<hr/>
Outstanding December 31, 1922,		7,154.78

## ACCOUNT OF 1922

Assessor's Warrant to be collected,	\$291,117.91	
Interest,	118.28	
	<hr/>	\$291,236.19
Paid Treasurer,	268,641.35	
Abatements,	1,606.07	
	<hr/>	\$270,247.42
Outstanding December 31, 1922,		\$20,988.77
Cash on hand,		\$100.00

JOHN T. BROWN,  
Tax Collector.



# Treasurer's Report

## GEORGE E. CLOUGH ACCOUNT

Balance Jan. 1, 1922, per old cash book,	\$37,035.86
Receipts Jan. 1 to 18, 1922,	1,098.28
Perpetual care bequest,	100.00
Interest on account per Jan. bank statement,	75.29
Errors or omissions Jan. 1, 1919 to Jan. 18, 1922, per audit report,	11,314.07
Palmer National Bank overdraft,	8,362.91

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\$57,984.41

Payments Jan. 1 to 18, 1922	
Warrants No. 1 and No. 2,	\$2,207.58
Perpetual care bequest deposited,	100.00
Audit adjustment, Civilian War Poll,	15.00
Revenue notes Nos. 36, 37, 38 and 39,	
Paid by bank,	25,000.00
Cash discrepancy, George E. Clough Account,	25,052.65
Transferred to John F. Foley,	
Temporary Treasurer,	5,609.18

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\$57,984.41

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## JOHN F. FOLEY ACCOUNT

Received from George E. Clough,	\$5,609.18
Revenue loan,	20,000.00
Miscellaneous receipts,	2,187.03
Overdeposit due John F. Foley,	2.00

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\$27,798.21

Payments Jan. 14 to Feb. 6, 1922,	
Warrants No. 3 to 6, 9 to 19,	\$12,596.71
Transferred to R. L. McDonald, Treasurer,	15,201.50

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\$27,798.21

## R. L. McDONALD ACCOUNT

## RECEIPTS

Received of J. F. Ealey, Temporary Treas.,		\$15,201.50
John T. Brown, Tax Collector, tax, 1918,	.87	
John T. Brown, Tax Collector, tax, 1919,	11.69	
John T. Brown, Tax Collector, tax, 1920,	711.16	
John T. Brown, Tax Collector, tax, 1921,	7,202.88	
John T. Brown, Tax Collector, tax, 1922,	268,641.85	
J. A. Hawkes, back taxes,	1,352.87	
Tax Loans,	110,000.00	
Bondsville Grammar School Loan,	35,000.00	
Bondsville Grammar School Loan,		
(premium and interest,	768.68	
School Loan, Acts of 1920,	170,000.00	
School Loan, Acts of 1920 (premium and int.)	2,744.09	
National Surety Co., payment of		
G. E. Clough bond,	25,866.86	
Commonwealth, taxes and other sources,	55,218.42	
All other sources,	16,773.07	
		<hr/>
		\$694,291.94
		<hr/>
		\$709,493.44

## DISBURSEMENTS

Paid out on Town Warrants,	\$571,115.82
Balance,	138,377.62
	<hr/>
	\$709,493.44

ROBERT L. McDONALD,  
Town Treasurer.

# Report of Sealer of Weights and Measures

For the year ending December 31, 1922.

This department has sealed, corrected or condemned the following:

	Adjusted	Scaled	Condemned
Platform scales over 5000 lbs.,	1	3	
Platform Scales under 5000 lbs.,	3	24	1
Counter Scales over 100 lbs.,		2	
Counter Scales under 100 lbs.,	3	18	1
Beam Scales under 100 lbs.,	1	3	
Spring Scales over 100 lbs.,		6	1
Spring Scales under 100 lbs.,	9	44	2
Computing Scales over 100 lbs.,		1	
Computing Scales under 100 lbs.,		9	
Avoirdupois Weights,		115	
Livuid Measures,		93	1
Gasoline Measuring Devices,	3	16	
Kerosine Measuring Devices,			
Molasses Measuring Devices,	1	1	
Yard Measures,		1	
Reweighing of Coal,		1	
Measuring of Wood,		1	
Reweighing of Ice,		6	
Reweighing of Flour,		27	
Reweighing of Fruits and Vegetables,		20	
Reweighing of Bread,		25	
Special Inspection of Gasoline Pumps,		5	
Special Inspection of Scales,		12	
	21	433	6

Receipts of Office, Paid Treasurer, \$40.43

LOUIS LEVEILLEE,

Sealer of Weights and Measures.

# Report of Chief of Police

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Palmer, Mass., January 1, 1923.

To the Honorable Board of Selectmen:

In the year 1922, 225 cases, not including cases against juvenile offenders, were prosecuted in the local court against 184 persons for offenses committed within the limits of the Town of Palmer. Of the persons brought before the court in these cases 103 were residents and 81 were non-residents; 181 were males and 3 were females. A list of the cases follows:—

Assault,	23
Affray,	4
Adultery,	1
Bastardy,	2
Breaking and entering,	3
Breaking glass on street,	1
Carrying revolver,	2
Damaging property,	1
Disturbing the peace,	9
Driving away motor vehicle without permission,	1
Driving away horse without permission,	1
Drunkenness,	44
Fornication,	1
Fugitive from justice,	4
Forgery,	1
Larceny,	9
Lewd and lascivious conduct,	2
Neglecting to send children to school,	2
Non-support,	2
Railroad trespass,	2
Receiving stolen good,	1
Vagrants,	11
Violation of fish and game laws,	2
Violation of liquor laws,	54
Violation of milk laws,	1
Violation of motor vehicle laws,	40
Violation of peddling laws,	1

There has been nothing of special interest in the work of the police department during the last year. The men of the force have attended faithfully to their duties in the several villages and the result has been the maintenance of good public order in the town. Two changes in the force were made necessary by the resignation of Officer Thomas W. Holt, who had rendered efficient service in Three Rivers for a number of years, and by the resignation of Officer Edward F. McKelligett, who had rendered efficient service in Thorndike for a period of twenty-one years. Their places have been filled by two new men, who have been appointed for the service and who have taken hold of the work in good shape.

TIMOTHY J. CRIMMINS,  
Chief of Police.

# Report of the Young Men's Library Association

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## REPORT OF THE LIBRARIAN

YEAR ENDING DECEMBER 31, 1922.

To the Members of the Young Men's Library Association:

I herewith submit my twelfth annual report as Librarian of your Association. The report will be brief.

### Circulation

The total circulation for the year has been 65,371, divided as follows:— Main Library, 36,759; Three Rivers Branch, 18,499; Bondsville Branch, 2,494; Thorndike Branch, 6,905; School Deposits, 714.

The increase over that of last year is 2,972. The increase of the previous year was 7,900. The increases year by year for the last twelve (12) years have been greater practically every year, some years totaling as high as ten thousand (10,000) to fourteen thousand (14,000). In view of the constant and large increases, the increase of this year over last year when the circulation was the largest in the history of the association, while not as large as that of some previous years, is, nevertheless, an increase of no mean dimensions. The library has not reached yet, by any means, its saturation point as far as circulation is concerned. It is, nevertheless, gradually drawing closer and closer to such a point.

Many methods and devices have been adopted which have caused an increase in circulation. No better evidence of this is producible than these figures:—In 1911, the year in which the present Librarian assumed direction of the work, the circulation was 20,044. In 1922, the year which has just closed, the circulation was 65,371. The increase



during this period of time has been 45,327, a growth of 226 per cent.

Particular attention is called to the large increase in circulation in Thorndike. In 1921, the circulation was 2,114; in 1922, 6,965, an increase of 4,791 or a percentage of increase of 227 per cent. This increase in circulation is an indication of the wisdom of your policy in establishing the branch in the rooms of the Thorndike Recreation Association. The books are more available to the patrons there.

The establishment of the branches in both Three Rivers and Thorndike in the buildings of the mill companies has been a very wise move and has produced a creditably large circulation in both of these villages. Were a similar opportunity presented in Bondsville, the circulation in this village would likewise increase markedly.

#### State Reading Plan.

The Library Commission, which is now a subordinate branch of the State Board of Education, has gotten out a scheme to encourage reading upon the part of school children. A well-graded list of reading for the various grades in school has been devised. With this scheme, there are certificates which are to be presented to the children who have read a certain number of required books and have reported to the librarian by answering certain questions which show evidence of having done so. The books, several hundred in number, have been secured by us and are to be placed immediately in the branches at Thorndike and Three Rivers and in the school building at Bondsville. A similar collection will be on deposit in the Main Branch.

I have personally had experience with such a scheme in another field of work and know that it produces excellent results. Reading is, like most other acts performed by man, a matter of habit. Habits, of course, to be effective must be inculcated in the early and plastic years of our lives. Such a scheme has been effected with this

knowledge and purpose in mind. Everything is already for its immediate installation.

### Purpose

The purpose of the Young Men's Library Association is to be as helpful and useful to the people of Palmer as possible. The Association stands ready at any time to accept any suggestions which will tend to improve the library in any particular; in fact, it will welcome all criticisms. The Association is the servant of the people, supported, in the main, by Town money, and is mindful of this fact. The Association will be glad to purchase at any time any book or books requested of it by any of its readers, provided the books requested meet the requirements of a well-conducted library.

### Appreciation

The Young Men's Library Association fully appreciates the generous support accorded it by the Town. It has never, during the incumbency of the present Librarian, made a request that has not been granted. Every request has been made with due recognition of the Library's needs and possible future growth and the Town's ability to spend money for library purposes. The same factors will continue to control all future requests. The full and frank response accorded all these requests indicates that the citizens of Palmer are willing to provide the necessary educational and recreational needs in the way of reading which any town worthy of existence must provide. The three indispensables of every civilized community are church, school and library. Of course, church and school are of greater importance than library; nevertheless, the trinity of needs is not complete without the library. When Palmer refuses, as she never will, to liberally support such an institution, she will immediately brand herself as a town of decadency, not progress.

## STATISTICS

## CIRCULATION

The following statistics are given:

## BOOKS AND MAGAZINES

Main Library, Fiction, (Juvenile),	10,402		
Main Library, Fiction, (Adult),	18,916	29,318	
<hr/>			
Main Library, Non-Fiction	2,925		
(Juvenile),			
Main Library, Non-Fiction	4,516	7,441	36,759
<hr/>			
(Adult),			
Three Rivers Branch, Fiction,	13,271		
Three Rivers Branch, Non-Fiction,	3,504		
Three Rivers Branch, Magazines,	1,724		18,499
<hr/>			
Bondsville Branch,			2,494
Thornidke Branch,			6,905
School Deposits,			714
<hr/>			
Total,			65,371
Last Year,			62,399
<hr/>			
Increase,			2,972
Books on hand, January 1, 1922,			15,209
Purchased during year,			841
Received by gift,			14
Books on hand, January 1, 1923,			16,064

Respectfully submitted,

CLIFTON H. HOBSON,  
Librarian.

## REPORT OF THE TREASURER

## RECEIPTS

Cash on hand Jan. 1, 1923,	\$198.24	
Received from Town of Palmer,	4,200.00	
Fines, etc.,	-140.51	\$4,528.75

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## DISBURSEMENTS

May Robinson, attendantt, Palmer,	\$849.96	
Miss Swann, attendant, Palmer,	669.96	
E. Spaulding, janitor,	298.37	
Branch Library attendants,	695.33	
Fuel and Lights,	122.47	
Telephone,	21.75	
Miscellaneous expenses,	92.79	
Supplies,	110.13	
Books and Magazines,	1,654.56	
Cash on hand December 31, 1922,	3.43	\$4,528.75

Respectfully submitted,

LOUIS E. CHANDLER,

Treasurer.

# Auditors' Report

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To the Board of Selectmen of the Town of Palmer:

We have examined the books and accounts of the Treasurer, Tax Collector, Town Clerk, Sealer of Weights and Measures, and Secretary of Cemetery Commissioners, for the year 1922 and find the following:

## TREASURER'S ACCOUNTS

Balance on hand February 9, 1922, (Turned over by J. F. Foley, Temporary Treasurer),	\$ 15,201.50
Receipts during year,	694,291.94
	<hr/>
Total,	\$709,493.44
Total paid out on orders during year,	571,115.82
	<hr/>
Balance on hand December 31, 1922	\$138,377.62

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## ACCOUNTS OF J. A. HAWKES, Tax Collector ACCOUNT OF 1913

Outstanding December 31, 1922,	\$362.05
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## ACCOUNT OF 1915

Outstanding December 31, 1922,	1,519.02
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## ACCOUNT OF 1916

Outstanding December 31, 1922,	2,348.76
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## ACCOUNT OF 1917

Outstanding December 31, 1922,	2,965.26
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\$7,195.09

Overpayment to Treasurer:		
Levy of 1914,	\$	12.48
Undistributed payments to Treasurer:		
February 28, 1922,	\$1,224.25	
March 2, 1922,	128.62	
		1,352.87
Outstanding December 31, 1922		
Levies of 1913-1917,	5,829.74	
		<u>\$7,195.09</u>

## ACCOUNTS OF JOHN T. BROWN, Tax Collector

### ACCOUNT OF 1918

Outstanding January 1, 1922,	\$29.26
Interest,	.15
	<hr/>
Total to be collected,	29.41
Paid Treasurer,	.87
	<hr/>
Outstanding December 31, 1922,	28.54

### ACCOUNT OF 1919

Outstanding January 1, 1922,	64.40
Interest,	1.06
	<hr/>
Total to be collected,	65.46
Paid Treasurer,	11.69
	<hr/>
Outstanding December 31, 1922,	53.77

### ACCOUNT OF 1920

Outstanding January 1, 1922,	1,885.35
Interest,	63.56
	<hr/>
Total to be collected,	1,948.91
Paid Treasurer,	711.16
	<hr/>
Outstanding December 31, 1922,	\$1,237.75



## ACCOUNT OF 1921

Outstanding January 1, 1922,	14,122.61	
Abatements after Collection,	4.18	
Interest,	233.64	
	<hr/>	
Total to be collected,		14,360.43
 Paid Treasurer,	7202.88	
Abatements,	2.77	7,205.65
		<hr/>
Outstanding December 31, 1922,	7,154.78	

## ACCOUNT OF 1922

Amount of Assessors' Warrants,	291,117.91	
Interest,	118.28	
	<hr/>	
Total to be collected,	\$291,236.19	
Paid Treasurer,	\$268,641.35	
Abatements,	1,606.07	
Cash on Hand,	100.00	270,347.42
	<hr/>	
Outstanding December 31, 1922	20,888.77	

## SEALER OF WEIGHTS AND MEASURES

Outstanding January 1, 1922,	\$16.56	
Fees Collected, 1922,	40.43	\$56.99
	<hr/>	
Payments to Treasurer, 1922,	\$56.99	\$56.99

## TOWN CLERK

## DOG LICENSES

Licenses issued:		
Males, 353 @ \$2.00,	\$706.00	
Spayed Females, 57 @ \$2.00,	114.00	
Females, 73 @ \$5.00,	365.00	\$1,185.00
	<hr/>	
Payments to County Treasurer:		
June 1, 1922,	\$955.80	
December 1, 1922,	132.60	
	<hr/>	
	\$1,088.40	
Fees deducted, 483 @ 20c,	96.60	\$1,185.00

## CEMETERY COMMISSIONERS' REPORT

Appropriation,		\$2,600.00
Expenditures,	\$2,466.10	
Balance,	133.90	2,600.00

Amount collected and paid Town Treasurer as follows:

Sale of lots,	\$212.00	
Care of lots,	1,004.20	
Grading lots,	88.93	
Opening graves,	356.00	
Foundations,	127.32	
All Other,	11.55	1,800.00

## CEMETERY COMMISSIONERS' FUND

Balance fund, January 1, 1922,		966.06
Interest to December 31, 1922,	811.90	
Care of lots for year,	731.70	80.20
Balance December 31, 1922,		\$1,046.26
Thompson Fund,		\$951.28
Merrick Fund,		850.00
Perpetual Care Fund,		\$19,146.00

Respectfully submitted,

ROBERT J. WILDER,  
FRED S. POTTER,  
HOWARD S. CURTIS,  
Auditors.

# Town Warrant

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## COMMONWEALTH OF MASSACHUSETTS

County of Hampden, ss.

Town of Palmer

To either of the Constables of the Town of Palmer, in said County,

### GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at the several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, at Holbrook Hall in the Holbrook Building on Main Street in the Depot Village; in Precinct B, at the Recreation Building (room on the street floor) on Commercial Street in Thorndike; in Precinct C, at Cercle Canadien Hall on East Main Street in Three Rivers; and in Precinct D, at Boston Duck Company's Hall on Main Street in Bondsville, on Monday, the fifth day of February, A. D. 1923, at six o'clock in the forenoon, then and there to give in their votes on one ballot to precinct officers of the several voting precincts of said town, for the following town officers, to wit: Three Selectmen, a Town Treasurer, a Tax Collector, three Auditors, five constables, three License Commissioners, and a Tree Warden, all for the term of one year; one Assessor (to fill vacancy) for the term of one year; one Assessor, one Overseer of the Poor, two members of the School Committee, one member of the Board of Health, one Cemetery Commissioner, and one Road Commissioner, all for the term of three years; also to vote by ballot, which shall be "Yes" or "No", in answer to the question "Shall licenses be granted

for the sale of certain non-intoxicating beverages in this town?"

The polls will be open at six o'clock in the forenoon and will be closed at three-thirty o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners, in said Palmer, on Monday, the twelfth day of February, A. D. 1923, at seven o'clock in the evening, then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow during the ensuing financial year, in anticipation of the revenue of said year, such sums of money as may be necessary for current expenses of the town, but not exceeding in the aggregate the amount permitted by the law, giving the note or notes of the town therefor, payable within one year from the date thereof; all debts incurred under authority of this vote to be paid from revenue of the said financial year.

Article 6. To hear and act on the reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the Collector of Taxes.

Article 9. To see if the town will raise and appropriate money to suppress the illegal sale of intoxicating liquors.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will raise money to convey pupils to and from the public schools, and instruct the School Committee as to the manner of letting the contract for such conveyance.

Article 12. To see if the town will vote to raise money for the observance of Memorial Day.

Article 13. To see what action the town will take in relation to sewers.

Article 14. To see what action the town will take in respect to lighting the streets, and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 15. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 16. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 17. To see what action the town will take in regard to sidewalks and curbing.

Article 18. To see what action the town will take relative to suits and claims now pending against the town.

Article 19. To see if the town will appropriate money for the suppression of gypsy and brown-tail moths and elm tree beetles.

Article 20. To see if the town will vote to raise and appropriate money for the insurance and maintenance of the auto fire trucks for the ensuing year, or see what action it will take relative thereto.

Article 21. To see if the town will appropriate money for defraying the town's share of the support of the District Court.

Article 22. To see if the town will appropriate such sum of money as may be necessary to defray the cost of the rent, janitor service and maintenance of the town offices in the Holbrook Building.



Article 23. To see if the town will vote to sprinkle or spread upon its public way, or parts thereof, water or any liquid or material suitable for laying or preventing dust and preserving the surface of such ways and for sanitary purposes, the cost thereof to be assessed upon abutting estates, or take any action relative thereto.

Article 24. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 25. To see if the town will make provision for reimbursing the police officers for expenses incurred in the investigation of cases and otherwise in the discharge of their duties.

Article 26. To see if the town will vote to raise and appropriate the sum of \$500.00 to help defray the cost of maintaining the District Nurse.

Article 27. To see if the town will vote to maintain night police in the several villages, authorize the selectmen to employ and appoint in addition a chief of police, one or more day patrolmen, and to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 28. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter III of the General Laws.

Article 29. To see if the town will raise and appropriate the sum of six hundred dollars or any sum, to be expended within the town under direction of the Trustees for County Aid to Agriculture for the promotion of boys' and girls' work in agriculture, home making and country



life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 30. To see if the town will vote to sell the hearses.

Article 31. To see if the town will maintain playgrounds in the manner adopted by vote under article 56 of the warrant for the annual meeting in 1921, and appropriate money for the same, or take any action thereon.

Article 32. To see if the town will vote to install and maintain additional electric lights as follows: (a) 1 light on Palmer Road in Three Rivers; (b) 5 lights on Park Street between Rathbone's shop and the lily pond; (c) 2 lights on George Street in Depot Village; (d) 1 light at corner of Rockview and Woodland Streets in Depot Village; (e) 1 light on Breckenridge Street in Depot Village.

Article 33. To see if the town will vote to establish and maintain a system of improved lighting on Main Street in the Depot Village at an expense not to exceed \$2300.00 a year.

Article 34. To see if the town will vote to raise and appropriate money for new sidewalks as follows: (a) On the southwesterly side of Park Street, between Central and Walnut Streets, in the Depot Village; (b) Tar walk, with curbing, on North Street in Three Rivers from Bridge Street to house of one Frederick; (c) Walk with curbing on southwesterly side of Palmer Road, Three Rivers; (d) Ash or cinder walk on westerly side of High Street, Thorndike, from School Street to new tenement house of one Bouthillier; (e) Tar concrete walk with curbing on the northerly side of State Street, between Main and Pleasant Streets, in Bondsville; (f) Ash walk, with granite curbing, on easterly side of High Street between Center and Maple Streets in Bondsville; (g) Ash walk, with curbing, on High Street from end of present curbing

and walk southerly to State Street in Bondsville; (h) Ash walk with curbing on Griffin Street from High Street to Stewart Street in Bondsville; (i) On Arnold, Temple, Bowden, Green, Orchard, Shearer and Wilson Streets in Depot Village; (j) On northeasterly side of Grove Street in Depot Village.

Article 35. To see if the town will vote to build a pipe railing on the concrete retaining wall on the westerly side of Main Street in Bondsville.

Article 36. To see if the town will vote to raise and appropriate money for the construction of new sewers and catch basins as follows: (a) Sewer in Oak Street, Three Rivers, from opposite Joseph Landry's house to connect with Pleasant Street sewer; (b) Sewer in Rockview Street and Woodland Street in Depot Village; (c) Sewer in the extension of Pine Street in Depot Village; (d) Sewer in High Street, Thorndike; (e) Sewer in Pinney Street in Depot Village from Breckenridge Street to Park Street and thence in Park Street to easterly terminus of present Park Street sewer; (f) catch basin on Harvey Avenue, Thorndike; (g) Catch basin opposite residence of Adriene Gervais, on Pleasant Street, Three Rivers; (h) Catch basin on Ruggles Street, Three Rivers, opposite house of one Horton.

Article 37. To see if the town will vote to reimburse Edward A. and Clyde L. Brouillette for the expense of building a sewer in Grove Street in the Depot Village.

Article 38. To see what action the town will take relative to the improvement of sidewalks and drainage in North Main Street, between Thorndike and Squier Streets in the Depot Village.

Article 39. To see if the town will vote to enlarge the present sewer or build an additional sewer to take care of the surface water on Converse Street in the Depot Village.

Article 40. To see if the town will instruct the selectmen to petition the County Commissioners to relocate that part of the highway lying between Palmer and

Monson known as the Fay Bridge and the approach thereto, as per plans prepared by W. H. and H. W. Brainerd of Palmer, or take any action relative thereto.

Article 41. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Completing the gravel surfacing on the road from Burleigh's Crossing to Four Corners; (b) Macadamize State Street in Bondsville from the end of the present macadam to Pleasant Street; (c) Lay cement concrete in Main Street, Three Rivers, from the bridge to Bourne Street; (d) Resurface Main Street, Three Rivers; (e) Establish a grade and improve Woodland and Rockview Streets in Depot Village.

Article 42. To see what action the town will take relative to a relocation and improvement of the highway at Shearer's Corner.

Article 43. To see if the town will vote to petition the County Commissioners for a relocation of the intersection of Main and Thorndike Streets in the Depot Village; buy or take by process of law, any of the Converse property for this purpose, or take any action relative thereto.

Article 44. To see if the town will make a special appropriation for the repair and maintenance of Hampden Railroad bridges within the town.

Article 45. To see if the town will vote to purchase the small parcel of land on Pleasant Street in the Depot Village belonging to Franklin I. Brown, adjoining the town storehouse, containing about 2300 square feet.

Article 46. To see if the town will vote to buy two, or any number, of trucks for the use of the Road Commissioners' Department.

Article 47. To see if the town will vote to combine the two appropriations voted under Article 58 of the warrant for the last annual meeting, making the aggregate of the two appropriations, namely, \$10,800.00, available for the work authorized and by this method obviating an overdraft in one appropriation.

Article 48. To see if the town will vote to renew the lease of the present lockup and tramp room, or take any action relative thereto.

Article 49. To see if the town will vote to raise the salaries of any town officers.

Article 50. To see if the town will vote to complete, furnish, and equip the new high school now in process of construction, provide adequate drainage therefor, and raise money for same by taxation or by an issue of bonds, notes, or script, and appropriate such sums of money as may be necessary therefor.

Article 51. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who have served in the army, navy or marine corps of the United States in time of war or insurrection and been honorably discharged from such service.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town, known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meeting, and by publishing an attested copy thereof in at least two issues of the Palmer Journal, a newspaper published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this twenty-third day of January, A. D. 1923.

WILLIAM B. KERIGAN

FRANK G. ROGERS

CHARLES A. CALLAHAN

Selectmen of Palmer.

Town of Palmer

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# SCHOOL REPORT

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For the Year Ending  
December, 31, 1922







# School Committee 1922—1923

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Dr. George A. Moore, Chairman.

Clifton H. Hobson, Secretary.

Dr. George A. Moore,	Term expires 1925
John F. Shea,	Term expires 1925
Dr. John F. Roche,	Term expires 1924
Harry M. Parsons,	Term expires 1924
George L. Warfield,	Term expires 1923
Dr. Charles Giroux,	Term expires 1923

Regular meetings of the School Committee are held at 7:30 p. m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson.

Office, High School Building. Telephone 54-W.

Residence, 30 Pearl Street. Telephone 54-R.

Office Hours:— 8 a. m. to 12 m., 1:30 to 5 p. m.,;

Saturdays, 9 a. m. to 12 m.; Tuesdays, 7 to 8 p. m., except the Tuesday before the last Friday of each school month.

## ATTENDANCE OFFICERS

Patrick McKelligett,	Depot
Charles Thomas,	Depot
T. J. Crimmins,	Depot
Patrick Nagle,	Thorndike
D. W. Fogarty,	Three Rivers
William Smith,	Three Rivers
John Mansfield,	Bondsville
Arthur Bennett,	Forest Lake
Edmund L. Guerin,	Town

## JANITORS

Patrick McKelligett,	High School
Patrick McKelligett,	Palmer
Patrick Nagle,	Thorndike
C. F. Fuller,	Bondsville
William Smith,	Three Rivers

# Calendar

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## HIGH SCHOOL

**Winter term** begins January 2, 1923; ends February 23, 1923.  
**Spring term** begins March 5, 1923; ends April 27, 1923.  
**Summer term** begins May 7, 1923; ends June 15, 1923.  
**Fall term** begins September 4, 1923; ends December 21, 1923.  
**Winter term** begins January 2, 1924, ends February 22, 1924.  
**Spring term** begins March 3, 1924; ends April 25, 1924.  
**Summer term** begins May 5, 1924; ends June 13, 1924.

## VACATIONS—ALL SCHOOLS

**Winter**—February 24, 1923, to March 4, 1923, inclusive.  
**Spring**—April 28, 1923, to May 6, 1923, inclusive.  
**Summer**—(Grades): June 16, 1923, to September 3, 1923, inclusive.  
          (High): June 30, 1923, to September 3, 1923, inclusive.  
**Fall**—December 22, 1923, to January 1, 1924, inclusive.  
**Winter**—February 23, 1924, to March 2, 1924, inclusive.  
**Spring**—April 26, 1924, to May 4, 1924, inclusive.  
**Summer**—(Grades): June 14, 1924, to September 1, 1924, inclusive.  
          (High): June 28, 1924, to September 1, 1924, inclusive.

## HOLIDAYS

**Columbus Day, Convention Day, Thanksgiving (with day following),  
Washington's Birthday, Patriot's Day, Memorial Day,  
Labor Day.**

# Report of School Committee

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To the Citizens of the Town of Palmer:

The School committee, herewith submits its annual report, the major portion of which, is composed of the report to it, of the superintendent of schools.

When the new high school is completed, the school room needs of the whole town will be satisfied, with the exception of those of the wire mill district. It is a comfort to all, to see coming an end to the crowded condition of the schools, which robbed both the taxpayer and the school children. However in our satisfaction over our improved condition we must not forget that something is due the wire mill district in the way of improved school accommodations.

This district furnishes a large and growing school attendance and the people of that region have been very considerate and forbearing in the past, when a more vigorous pressing of their claims for school improvements, would have interfered with the general plans for solving the town's school housing problems. It may seem wise and necessary to use portable schools for a little while but any thought of permanence in the use of these should not be entertained. We may just as well, in advance, figure on the desirability of erecting at such time as the voters are willing, a new grade school to meet the needs of this important part of our town.

The stress which has existed for a time in school housing matters has rather obscured the more important features of school work; however, important steps toward improvement have been taken and we hope to be able to show results soon.

It was deemed wise by the taxpayers last year to discontinue for a time the Americanization and the play-

ground activities and your committee did not urge their continuance at that time when other great undertakings requiring use of large sums of money were being planned. Not that the amounts required by these works are large for they are not but it did seem desirable to make a cut in the appropriation and these items could best be eliminated. Your committee hopes that this work may be resumed this year so that the period of interruption shall not have completely disrupted the organization which so satisfactorily operated for two years.

There have been some inquiries, as to the method employed by the high school faculty, in determining to whom shall be given recomendatory certification for college entrance. The student is required to have a standing in each subject of 80 and in any study to be continued in college a standing of 85 in order to receive certificate.

Attention is called to that portion of the superintendent's report which details the comparative costs of school operation in Palmer and other towns of this state. This study shows clearly the economical basis upon which our Palmer schools have operated. The appended tables show money used last year and an estimate of needs for the coming year.

## COMPARISON OF RECOMMENDATIONS

	1923	1922	Increase
General Expenses,	\$ 9,185.00	\$ 8,635.00	\$ 500.00
Teachers' Salaries,	83,185.00	78,189.80	4,995.20
Textbooks and Supplies,	6,500.00	6,000.00	500.00
Transportation,	6,700.00	6,000.00	700.00
Janitors' Services,	7,525.00	6,075.00	1,450.00
Fuel and Light,	8,950.00	7,600.00	1,350.00
Maintenance of Buildings			
and Grounds,	2,500.00	2,500.00	
Rent,	0.00	0.00	0.00
Repairs,	3,000.00	3,000.00	
Music, Manual Training			
and Drawing,	3,900.00	3,840.00	60.00
Commercial,	9,240.00	9,080.00	160.00
Furniture and Furnishings,	2,000.00	2,000.00	
Other Expenses,	10,175.00	4,640.00	5,535.00
Continuation School,	6,650.00	6,770.00	*-120.00
Americanization,	2,500.00	3,500.00	*-1,000.00
Playgrounds,	2,500.00	3,000.00	*-500.00
Improvement of			
Wenimisset Grounds,	2,500.00	500.00	2,000.00
Bills Payable,		2,846.65	*-2,846.65
	\$167,010.00	\$154,226.45	\$ 12,783.53

\* "-" represents Decrease.

## AMOUNTS LESS RE-IMBURSEMENTS

Appropriation,	\$167,010.00	\$154,226.45	\$ 12,783.55
Less Re-imbursements,	18,295.00	17,970.00	325.00
	\$148,715.00	\$136,256.45	\$ 12,458.55
Less Tuition,	5,000.00	5,500.00	-500.00
	\$143,715.00	\$130,756.45	\$ 12,958.55

Respectfully submitted,  
 DR. GEORGE A. MOORE,  
 JOHN F. SHEA,  
 DR. JOHN F. ROCHE,  
 GEORGE L. WARFIED,  
 HARRY M. PARSONS,  
 DR. CHARLES H. GIROUX,  
 School Committee.

# Report of Superintendent of Schools

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To the School Committee of the Town of Palmer:

Gentlemen:—I herewith present my twelfth annual report as Superintendent of Schools in Palmer. This is the thirtieth in the series of reports issued by the superintendents of the town.

## INTRODUCTION

There is no line of work which presents greater discouragement to those who are engaged therein than school work. The limitations of human nature are many. This is equally true of all connected therewith—superintendents, teachers, and pupils. The average school employee is fully conscious of his limitations. He feels it, as a rule, to be his incumbent duty, if at all conscientious, to make the most out of the opportunity presented him in preparing for his life's work each individual child under his control. He realizes his inability to get from the average child the sort and kind of work that he desires. There is no field of endeavor where what one feels he should do and what he realizes he actually can do are so divergent.

Many people entertain the idea that all children have equal ability and, therefore, if properly instructed, can do equally good work. Needless to say, this idea is very erroneous. Nothing, since the early days of education, has so strongly and emphatically shown the baselessness of such a conclusion as have the intelligence tests of recent years.

Many such tests have been devised whereby the mentality of a child can be, to a certain extent, ascertained. These tests are not absolutely accurate. They do not furnish conclusions that can be accepted without any



reservation. They are, nevertheless, a step in the right direction and, if used with wisdom and understanding, can determine certain factors which should be recognized by all—citizen, parent, and teacher. Such tests are being given in the local schools. When given, a fairly definite gauge of the mental capability of the pupils will be furnished. With the large amount of money that is being expended annually throughout the United States for educational purposes and with the strong criticism that now exists, and will continue to grow in intensity as the financial burden becomes heavier and heavier, it is necessary that the public be frankly and fully acquainted with the fact that all people are educable to a certain degree only. Every person has his maximum educational absorption point. Some reach it early; some, late.

Professor Giddings of Columbia University, a foremost authority, gives these statistics:—

“4½% of American people have minds capable of following the calling of civil engineer, physician, biologist, pathologist or surgeon.

“9½% more are capable of taking college course.

“16½% more are capable of taking high school course.

“69½% are incapable of following high school studies.”

Professor Giddings is not infallible in his judgment; nevertheless, as a result of his work and experience, he probably can make as fair an estimate of such facts as any one. It may not be a pleasant experience to realize such conditions as existing; nevertheless, it is a fair proposition for all concerned. With such knowledge in the possession of those who are directing the schools, it becomes an increasing necessity that they attempt to shape the work of the schools along such lines as to develop the individual talents and bents of pupils to the greatest possible degree. Because of the widely diverging abilities—diverging in scope as well as limitation—this problem is one of great complexity.

This thought will be developed later in this report.

## PERPLEXING PROBLEMS

An outstanding perplexing and vital problem in school administration is how to adapt the work of the schools upon an individual, rather than group, basis of handling pupils. The child should be dealt with as an individual rather than as a member of a group—in fact, he must be if he is to be always at his best.

The traditional method has been to require a definite achievement from all pupils, irrespective of ability, environment, individual differences, and other factors. A minimum has been set up which all must meet. The minimum holds back the superior, and is too "stiff" for the inferior, pupil. The results are unsatisfactory in both cases.

The group plan—and with a vengeance—has been the necessary mode of operation, necessary because the money made available for education has required mass education. The public now groans at the expense of educational operations and always has. As a result, large classes have been the rule. Under such conditions, individual basis of operation is impossible; in many instances, with the size of classes, even group education has been difficult of attainment. Any suggestion that a change from mass to individual education is necessary, in view of past and present methods, seems like rank heresy.

The individual method carried out in full is too ideal for attainment. It is one, nevertheless, that can be obtained to a far greater extent than it is now being attained. Groups can be cut down in size and classified upon a more nearly equal basis of mentality. Pupils of superior, average, and inferior ability can be segregated and given work in accordance with their ability. Rates of progress can be increased or lessened as necessity dictates, tempered, of course, by the physical or nervous strain involved. Where such rapid progress in grade promotion is in danger of being made that a group would advance to such an extent that immaturity of certain mental sorts would endanger ultimate success, an enrichment of curriculum could be made.

Even this suggestion has its advantageous and disadvantageous features. There is no panacea for all educational ills. This scheme is an approximation of what ideally should be done.

It involves tests and measurements—intelligence tests and tests covering certain defined achievements in school subjects. This is a field of work calling for certain expert knowledge, for there are many factors entering into sane and successful application and conclusion-drawing.

## GRADING

The question of promotion is always a problem that seemingly defies wise solution.

Many factors demand consideration, as:— How hard and fast shall the requirements for promotion be? How many years of repetition of same grade shall be required of those not able to do the work of the grade? What provision shall be made for those unable to make a grade, no matter how often they try? Shall promotion be based upon daily work, or examination, or upon both?

These questions are but a few of those that puzzle and perplex. They are, nevertheless, pertinent, and upon their answer much will depend.

The drawing of hard and fast lines means that a process of segregation will *per se* take place; also, further segregation must be deliberately and definitely made. Provision for pupils along the line of that made in our Opportunity Class must be made. Many pupils not **three or more years mentally retarded** are unable to do the work of pupils of their chronological age. They, therefore, "clutter up" the grades. They, personally, gain less than they should in these grades, and they hold back others. They would profit more and be happier if doing work which they could do.

Locally, the "unables" have always been promoted, after spending two years in a grade, upon the belief that, if they were ever to be able to do the work, they could do

it in that time and that what they get in the next grade will do them more good than a continued repetition in the same grade. This method gives the pupil a "squarer deal" under present necessary methods of operation—and he eventually is always the primary consideration. It is not as "square" as regards the system, for such pupils cannot do the work and, therefore, hold back those who can, to a certain degree.

There are many pupils, who, by Nature, are deprived of any chance of doing the work of the grade that they should be in, viewed from the standpoint of their chronological age. In many cases, no intelligence test is necessary to discover them. A child at the age of ten or twelve chronologically whose mental years are two to four less stands out distinctly in school work. In life, oftentimes, a man of twenty-five chronological years, possessing the intelligence of a fifteen-year-old boy, doing a kind of work for which he is fitted, will pass unnoticed. In brief, in childhood a few years' mental retardation is seen at once; in adult life, it is not so patent.

### EXAMINATIONS

Last year, for the first time, formal examinations were given in the grades. They were, in many ways, fruitful. They furnished us with a distinct awakening to certain shortcomings in our work.

These examinations have been given monthly by the teachers from Grades 4 to 9, both inclusive. A mid-year and a final examination went from the office. These examinations were not severe and, at the same time, were not easy. The results obtained were not as satisfactory as desired.

The examinations have a distinct bearing upon the question of promotion. The monthly examination given by the teacher counts one-half of the monthly mark. In computing the yearly average in each subject, monthly marks count two-thirds and the examination marks (the average of the mid-year and final coming from the office) one-third.



## OPPORTUNITY CLASS

The General Court of 1919 passed the following act:—

“SECTION 1. The school committee of each city and town shall within one year after the passage of this act, and annually thereafter, ascertain, under regulations prescribed by the board of education and the director of the commission on mental diseases, the number of children three years or more retarded in mental development who are in attendance upon the public schools of its city or town, or who are of school age and reside therein.

“SECTION 2. At the beginning of the school year of nineteen hundred and twenty, the school committee of each city and town in which there are ten or more children three years or more so retarded shall establish special classes to give such children instruction adapted to their mental attainments, under regulations prescribed by the board of education.”

In passing this act for the enumeration and instruction of children retarded in mental development, the State has recognized an important educational need. The fundamental purposes of the law, as stated by State authorities, are:— (1) To discover those children of school age who are so retarded in mental development that they can derive but little benefit from the regular academic work of the schools; (2) to provide for them a practical type of training and supervision which will enable them, so far as possible, to become safe and self-supporting members of society.

In accordance with the provisions of the act, the State Department of Education and the State Commissioner of the Department of Mental Diseases drew up a set of inquiries for the examination of children for the purpose of determining whether or not they were three years or more mentally retarded.

The fields of inquiry include the following:—

- 1). Physical Examination.
- 2). Family History.
- 3). Personal and Developmental History.
- 4). School Progress.
- 5). Examination in School Work.
- 6). Practical Knowledge and General Information.
- 7). Social History and Reactions.
- 8). Economic Efficiency.
- 9). Moral Reactions.
- 10). Mental Examinations.

The examinations locally and, in fact, practically throughout Hampden County are under the supervision of Dr. Hodskins of the Monson State Hospital. The examinations are very comprehensive and are, to a large degree, rather accurate in the matter of determining the exact condition mentally of the pupil involved. Conclusions are not drawn from any one of the various types of examination given. Each is corroborative and correlative. Each individual is studied as a human being. When the final estimation of an individual is made, it is the result of the summing up of various elements, such as rate of learning, ease of attention versus each of distraction, modifiability, suggestibility, comprehension of situation, rapidity of fatigue, etc.

Almost, without question, it is safe to say that few, if any, mistakes are made in the classification of these pupils. The entire intent of the law is to have pupils of this type of mind, who have reached their maximum absorption point as far as regular school work along purely academic lines is concerned, as happy, contented, and properly placed in school as possible, with a distinct and definite thought as to their preparation for life after school days. A child who has been "out of step" practically since he first attended school, who has had a type of work beyond his power of comprehension or doing, has not been happy and has not received much benefit from his school attendance. The attempt of these classes is to accomplish both of these things.

The work is a combination of academic and manual. The academic is taken up in an entirely different way from the formal academic work of the regular grade. Much hand training is given. The boys devote a considerable portion of each day to woodworking, where they are taught to handle tools and make a large variety of wooden objects. The girls are given work in sewing, weaving of mats, etc.



Our actual work along this line began in September, 1920. At that time, the pupils in Three Rivers only had been examined. A sufficient number of pupils were found to compel the town to maintain such a class. During the spring of 1922, the examinations were completed for the entire town. As a result, some seventy pupils were found who should be placed in the Opportunity Class. The only available space for such a class was in the Wenimisset School. Owing to various factors, such as becoming of age, the number in attendance in the class at the present time is fifty-six (56).

The class is handled by two (2) full-time teachers and one (1) part-time teacher. An additional teacher should be added at once. An ideal number of pupils with which to work is about fifteen (15) to twenty (20) per teacher.

When this type of class has been in operation for several years and the public has become accustomed to it—its high purposes and its definite accomplishments—the parental objection to pupils' attendance thereat will, in the large, almost entirely cease. Once more, let it be re-iterated that the sole and only object in maintaining such classes is the present and future best welfare of the pupil himself!

## DISADVANTAGES

The local schools have been working under a keen disadvantage for several years. For two or three years, many "shift" classes have been in operation. At times, approximately one-half of our grade enrolment was attending school part-time only. Previous to this condition, ever since my incumbency as superintendent and even antedating that, the enrolments per room have been unusually large. Teachers have been compelled to handle forty-five (45) to fifty-five (55) pupils each in many

rooms and also, frequently, at the same time, two (2) grades. Under such a basis of operation, it is surprising that anything resembling good work has been done in the Palmer Schools.

A strong endeavor has been made for several years to secure additional housing space in order to eliminate these two evils. Now in most of our rooms, teachers have a fair-sized enrolment to care for. In comparatively few cases only is the enrolment per room too heavy. In several cases, the enrolment per room is too light. The average enrolment is, nevertheless, much nearer the ideal than it has ever been before. The schools under this *modus operandi* ought to do good work.

## HOUSING SITUATION

The housing situation in the local schools is fast reaching a point where fairly ample facilities will be afforded to every pupil in town.

The new high school is gradually reaching the point of completion and, without any question, will be available for all school purposes in September, 1923. This completion will make the present high school available for grade purposes. The six (6) classes which are now occupying the same rooms in the Palmer Grammar School with six (6) other classes and the one (1) class in the portable school will occupy in the fall seven (7) rooms in the old high school. This will mean, for some time, it is hoped, an end to the continuance of the so-called "shift plan" of operation.

The addition to the Bondsville School ended the "shift plan" there last September. A commodious and well-planned addition to the school was furnished by the erection of this portion of the building. There is, at the present time, one (1) room in Bondsville which is not in use.

Every room is in use in the Thorndike Grammar School, Three Rivers Grammar School, and Wenimisset School. The enrolments per room in these three schools

are not heavy. In fact, a considerably increased number of pupils could be accommodated in many of the rooms. The depletion of the enrolments is due to the fact that there are some five hundred (500) pupils enrolled in the Polish Parochial School at Four Corners. In the Wenimisset School at Three Rivers, three (3) of the six (6) rooms are now being used by regular classes, two (2) by the Opportunity Classes, and one (1) by the Boys' Continuation School. It has been necessary to hire rooms in the Thorndike Recreation Building to house the Girls' Continuation School.

One (1) room at the Wire Mill is being used for "shift" classes. This can be eliminated in the fall by placing at the Wire Mill the two-room portable now on the high school grounds.

There is no occasion for worry that in Three Rivers more school room has been provided than is necessary.

### COST COMPARISON

A study of many of the factors that must be borne in mind in comparing the cost of running the Palmer Schools with those of the other towns and cities throughout the State of Massachusetts reveals some interesting and enlightening facts.

Palmer's relative position in the Cost per Pupil in Average Membership has been low in every such comparison made during the past ten years. It has ranged from 335th to 342nd. This comparison—for the fiscal year of 1920, the latest possible—shows it to be the 347th among the 355 towns and cities in Massachusetts, which is the lowest ever attained.

Costs have been mounting by leaps and bounds locally; yet, when compared with other towns and cities, Palmer's cost has been relatively smaller in its rise.

There were only eight towns in 1920 whose cost was less—Millville, Whately, Dracut, Dartmouth, Westford, Somerset, Seekonk, and Rehoboth.

In order to get a comprehensive appreciation of the entire situation involved, a full comparison of several factors is essential.

The comparison is as follows, with each town relatively placed in the enumeration:

1). Cost per Pupil in Average Membership from All Sources:—Millville—Amount, \$44.36; Rank in State, 348. Whately—Amount, \$44.18; Rank, 349. Dracut—Amount, \$43.74; Rank, 350. Dartmouth—Amount, \$43.52; Rank, 351. Westford—Amount, \$42.57; Rank, 352. Somerset—Amount, \$42.24; Rank, 353. Seekonk—Amount, \$40.96; Rank, 354. Rehoboth—Amount, \$40.15; Rank, 355. Average—Amount, \$42.71; Rank, 350. Palmer—Amount, \$44.94; Rank, 347.

2). Cost per Pupil in Average Membership from Local Taxation:—Dartmouth—Amount, \$39.70; Rank in State, 285. Dracut—Amount, \$34.94; Rank, 315. Westford—Amount, \$32.90; Rank, 322. Seekonk—Amount, \$32.22; Rank, 325. Somerset—Amount, \$31.58; Rank, 328. Millville—Amount, \$28.58; Rank, 335. Whately—Amount, \$26.96; Rank, 340. Rehoboth—Amount, \$25.02; Rank, 345. Average—Amount, \$31.49; Rank, 324. Palmer—Amount, \$36.20; Rank, 308.

3). Population:—Dartmouth—Number, 6,493; Rank in State, 90. Dracut—Number, 5,280; Rank, 111. Somerset—Number, 3,520; Rank, 134. Westford—Number, 3,170; Rank, 139. Seekonk—Number, 2,898; Rank, 148. Millville—Number, 2,224; Rank, 181. Rehoboth—Number, 2,065; Rank, 188. Whately—Number, 1,234; Rank, 249. Average—Number, 3,361; Rank, 155. Palmer—Number, 9,896; Rank, 67.

4). Valuation:—Dartmouth—Amount, \$7,399,475; Rank in State, 90. Dracut—Amount, \$3,316,177; Rank, 145. Somerset—Amount, \$2,886,183; Rank, 156. Westford—Amount, \$2,749,064; Rank, 160. Seekonk—Amount, \$2,547,588; Rank, 170. Rehoboth—Amount, \$1,747,863; Rank, 216. Millville—Amount, \$1,328,130; Rank, 245.



Whately—Amount, \$954,599; Rank, 268. Average—Amount, \$2,866,135; Rank, 181. Palmer—Amount, \$9,683,698; Rank, 74.

5). Valuation per Pupil in Average Membership:—Dartmouth—Amount, \$5,781; Rank in State, 216. Westford—Amount, \$4,567; Rank, 286. Somerset—Amount, \$4,226; Rank, 304. Rehoboth—Amount, \$3,946; Rank, 320. Seekonk—Amount, \$3,831; Rank, 325. Whately—Amount, \$3,459; Rank, 340. Dracut—Amount, \$3,458; Rank, 341. Millville—Amount, \$3,132; Rank, 349. Average—Amount, \$4,050; Rank, 310. Palmer—Amount, \$4,362; Rank, 296.

6). Expenditure for School Support from Local Taxation per \$1,000 Valuation:—Dracut—Amount, \$10.10; Rank in State, 67. Millville—Amount, \$9.12; Rank, 109. Seekonk—Amount, \$8.41; Rank, 154. Whately—Amount, \$7.79; Rank, 194. Somerset—Amount, \$7.47; Rank, 216. Westford—Amount, \$7.20; Rank, 235. Dartmouth—Amount, \$6.87; Rank, 256. Rehoboth—Amount, \$6.34; Rank, 285. Average—Amount, \$7.91; Rank, 189. Palmer—Amount, \$8.30; Rank, 163.

7). Rate of Total Tax per \$1,000:—Dracut—Amount, \$32.20; Rank in State, 23. Millville—Amount, \$28.00; Rank, 97. Dartmouth—Amount, \$26.40; Rank, 133. Whately—Amount, \$24.00; Rank, 207. Seekonk—Amount, \$22.50; Rank, 235. Somerset—Amount, \$20.00; Rank, 272. Westford—Amount, \$18.00; Rank, 313. Rehoboth—Amount, \$15.50; Rank, 340. Average—Amount, \$23.33; Rank, 203. Palmer—Amount, \$16.40; Rank, 326.

Palmer ranks as follows in the State:— (1) Cost per Pupil in Average Membership from All Sources, 347; (2) Cost per Pupil in Average Membership from Local Taxation, 308; (3) Population, 67; (4) Valuation, 74; (5) Valuation per Pupil in Average Membership, 296; (6) Expenditure for School Support from Local Taxation per \$1,000 Valuation, 163; (7) Rate of Total Tax per \$1,000, 326.

These figures are taken from a bulletin of the State Department of Education, entitled "Statistics of the Public Schools for the School Year 1920-21". In this bulletin, the 355 towns and cities are divided into four groups, as follows:—Group I, Cities (There are 33.); Group II, Towns of 5,000 Population or Over (There are 75.); Group III, Towns of Less than 5,000 Population and Maintaining High Schools (There are 115.); Group IV, Towns of Less than 5,000 Population and Not Maintaining High Schools (There are 127.).

There are 75 towns in Group II, one of which is Palmer. Her rank in this group in each of the seven items compared is:— (1) Cost per Pupil in Average Membership from all Sources, 73; (2) Cost per Pupil in Average Membership from Local Taxation, 73; (3) Population, 29; (4) Valuation, 33; (5) Valuation per Pupil in Average Membership, 65; (6) Expenditure for School Support from Local Taxation per \$1,000 Valuation, 50; (7) Rate of Total Tax per \$1,000, 74.

The towns in Group II are the most logical ones with which to compare Palmer. In Items 1, 2, and 7, she stands almost at the bottom of the group; in Items 3 and 4, at the beginning of the second third; in Items 5 and 6, in the last third.

A further and final comparison is made. Palmer's factors are compared with the average of those of the four groups and the State, as follows:

1). Cost per Pupil in Average Membership from All Sources:—Group I, \$73.65; Group II, \$67.78; Group III, \$71.64; Group IV, \$69.19; State, \$72.12; Palmer, \$44.99.

2). Cost per Pupil in Average Membership from Local Taxation:— Group I, \$66.70; Group II, \$59.02; Group III, \$56.81; Group IV, \$47.85; State, \$63.64; Palmer, \$36.20.



3). Population:—Group I, 72,237; Group II, 9,605; Group III, 2,200; Group IV, 1,055; State, 10,851; Palmer, 9,896.

4). Valuation:—Group I, \$105,740,649; Group II, \$11,559,886; Group III, \$2,735,461; Group IV, \$1,215,532; State, \$15,081,834; Palmer, \$9,683,698.

5). Valuation per Pupil in Average Membership:—Group I, \$9,983; Group II, \$7,189; Group III, \$7,051; Group IV, \$6,580; State, \$9,057; Palmer, \$4,362.

6). Expenditure for School Support from Local Taxation per \$1,000 Valuation:—Group I, \$6.68; Group II, \$8.21; Group III, \$8.06; Group IV, \$7.27; State, \$7.03; Palmer, \$8.30.

7). Rate of Total Tax per \$1,000:—Group I, \$27.52; Group II, \$26.29; Group III, \$23.83; Group IV, \$22.62; State, \$24.31; Palmer, \$16.40.

A statement of Palmer's relative rank in the State in Cost per Pupil in Average Membership from All Sources for several years, taken at random, is as follows:—Year, 1912; Rank, 335. Year, 1914; Rank, 335. Year, 1916; Rank, 342. Year, 1917; Rank, 338. Year, 1918; Rank, 339. Year, 1919; Rank, 342. Year, 1920; Rank, 347.

Considered from every possible angle, Palmer's cost of school operation compares very favorably, economically speaking, with any other town or city in the State. The only ones that cost less per pupil are the eight towns given above, which in character—size, valuation, total expenditures, etc.—are not to be compared with Palmer. There are 288 towns in the State smaller than Palmer in population, only eight of which have a smaller cost per pupil—in other words, 280 smaller towns spend more per pupil than Palmer.

When it is borne in mind that Palmer is doing a fair diversity of school work in an economical, but not niggardly, fashion—she is not “penny wise and pound

foolish"—the comparisons made above show whether or not extravagance is practiced in school management locally. A careful study of these comparisons ought to convince all that extravagance is not the "watch-word" of the local school system.

## CONTINUATION SCHOOL

The Continuation School is now in its second year of operation locally. Two teachers—a man for the boys and a woman for the girls—are employed. The pupils are those ranging between the ages of fourteen and sixteen years who are employed in town, whether residents of the town or not. This year the town will receive tuition for all non-resident pupils. Heretofore, the town in which a minor was employed had to furnish continuation schooling free.

The Continuation School presents many problems. The field, to a certain extent, is new and untravellered. A brief statement of some of the aims and problems will not be amiss at this time. The breaking-down of the apprenticeship system under the stress of modern developments in industry is mainly the cause for the establishment of this type of school. In the olden days, as a partial return for the services of the apprentice, the employer agreed "to give his apprentice instruction in the mystery and art of the trade, in religion, in the laws of the land, in reading, writing, and ciphering." The whole spirit and aim of the Continuation School is embodied in that agreement. Briefly stated, the aims are to do the following:

- 1). Meet the immediate needs of a pupil as determined by a proper study of that pupil, his job, his environments, his likes and dislikes, his aptitudes, and his avocations.
- 2). Develop within him a wholesome attitude of citizenship in his various contacts with society.
- 3). Encourage him to think and to reason for himself.

As problems, some of these various groups of pupils present themselves:

- 1). Those who are obliged to return to school after having left.

2). A number who have not been happy in previous school experiences.

3). Some who might have completed a similar education, had circumstances permitted.

4). Many who will suffer loss of pay during the hours of attendance at Continuation School.

5). Many who are antagonistic to the idea of any school.

6). Drifters—derelicts on the tides of chance.

7). A few who welcome and have some appreciation of this further opportunity for self-improvement.

The school is not, in any sense, a replica of the more formal day school. The kind of things used to promote thought differ, to a large degree, from that used in the day school. The school tends toward vocational training, and lessons, consequently, are based upon the individual experience, progress, and needs of a pupil while on his job. There is a close relationship between the shop and academic lessons. All lessons aim to prepare the pupil for one of the three functions of good citizenship—earning a living, fulfilling his civic duties, developing one's finer nature.

The attendance this year is about one hundred fifty (150). The boys' classes are held in the Wenimisset School and the girls' in the Thorndike Recreation Building. The boys, in addition to being taught to handle various implements used by carpenters and other workers, have been used in all sorts and kinds of repair work about the school buildings. The actual value created for the schools by them during the last school year was \$826.31. The cost of materials involved was \$410.30. The market value of the product—cost of material, value of labor, and a fair profit, all included—was \$1,113.37. Inasmuch as this work was considered instructional, the State reimbursed the town 50% of the cost of materials used. This work was not done on the basis of saving money for the town—a consideration, nevertheless, not to be lost sight of—but on the basis of real instruction to the boys in the school.

The girls have been taught sewing and cooking. They have been taught how to prepare cereals; to make muffins, scalloped dishes, cakes, puddings, etc. They have been taught dish washing, table setting, and serving. In sewing, they have been taught the use of the sewing machine; also, hand-stitching, embroidering, hemstitching, tatting, darning, patching, mending, and laundering. They have made many useful articles. Some of them have been assisted at home and have made coats, tam o' shanters, etc. Along the academic line, lessons in hygiene, civics, English, spelling, and arithmetic have been taught.

Much home visitation and follow-up work have been done by both teachers. The pupils have profited from their contact with them.

The attitude of employers towards the school is good. The natural first re-action of an employer is apt to be unfavorable, inasmuch as the annoyance of arranging shifts, shorter hours for the same wage, lack of confidence that a school is able to do practical work, etc., appear in the employer's mind as almost insurmountable obstacles. When employers discover that the results promise to justify these changes, they appreciate them, realizing the necessity of providing for future employees who will be intelligent, efficient, and contented. Unusually fine co-operation is being manifested by the local mills. Already several boys have been fitted for lines of work in the industries in town which have been helpful to them and the industry.

The work of the school gives much promise.

A brief summary of the total cost of operation last year, which was \$5,745.45, will be enlightening. Of this amount, \$436.50 was spent for rent and new equipment, non-reimbursable commodities. (Likewise, a reduction of \$44.46, money received for articles sold, was made). The difference, \$5,264.49, was the basis of re-imbursement for the last school year. The State paid to the Town of Palmer one-half of this amount, \$2,632.25 The



net cost to the Town, therefore, was \$3,068.75—the total of \$2,632.25 and \$436.50. From this, should be taken \$1,113.37, the market value of the work done in the way of repairs, leaving a cost of \$1,955.33. A further reduction of \$350, a re-imbursement allowance on office salaries without additional cost to the Town, must be made, leaving an actual cost of \$1,605.33.

## PHYSICAL EDUCATION

In accordance with a law recently passed in Massachusetts, physical education is now receiving systematic attention in all of the Palmer Schools. The work is being carried out along lines laid down in a bulletin issued by the State Department of Education.

The object of the work in physical training is to form correct habits and correct faulty habits of carriage, movement, etc. The course, in the main, concerns itself with the activities which involve large muscle groups. The exercises and games are grouped according to the developmental needs of the child.

The opportunities for character training are unlimited and are given attention from the first grade up. The time for teaching fair play, good sportsmanship, loyalty, and honorable conduct is in the early years of a child's life. It should not be postponed until the later period of his life.

The work in the local schools consists of formal exercises or "tactics," games, and folk dancing. Some of the games, in addition to affording excellent exercise and teaching sportsmanship, emphasize the value of judgment, strategy, co-operation, originality, etc.

In most of the buildings the work has to be confined to the classroom. In some, such as the Bondsville, Wenimisset, and Palmer Grammar Schools, the assembly halls or large corridors are used.

Some excellent results have been obtained in a comparatively short time.

## EXTENSION WORK

The amount of extension work done the past year has been vastly less than in previous years, due to no lack of need or desire, but entirely to a cutting-off of appropriations by the Town Meeting. Palmer had recently taken a progressive position in several matters of an educational and civic nature. She had launched out upon an excellent program in Americanization and Playgrounds and had just gotten fully underway, after years of effort, when all of the good work was stopped. Such a curtailment of expenditure for such purposes seems like a sad commentary upon the attitude of the public at large. It is a very difficult matter to convince a community, as a whole, of the real economic, as well as moral, value of such work. People, seemingly, will not properly evaluate results which are moral and civic rather than financial. Is the difficulty that of failure to visualize those things which have not a tangible, patent, concrete, physical value?

Palmer, in the past few years, conducted some of the most successful **Americanization**. Americanization work in the State. Last fall a program of equal ambition was mapped out, which was gotten under way in November. The Annual Town Meeting cut it off abruptly by not appropriating money for its continuance.

At the time, one hundred fifty-five (155) were enrolled in straight Americanization classes. Most of these students were extremely anxious to go on with the work; were deeply disappointed when the opportunity was withdrawn; were unable to understand why the Town refused to continue to offer them this chance—a chance which, though meaning much to them, means much more to the Town.

Other classes were contemplated—classes in domestic science, home nursing, advanced English, penmanship, arithmetic, etc.



The work should be resumed. It is too vital to all concerned to allow its discontinuance last February to be anything more than a temporary interruption. The temporary interruption is serious enough, in that much of the missionary work of past years in interesting the people who need this work in attending these classes will have to be repeated.

A successful season in Boys' and Girls' Club Work. the club work, under the joint direction of the Hampden County Improvement League and the School Department, was enjoyed.

In canning, there were six (6) clubs, three (3) of which were banner clubs. Ninety (90) boys and girls were enrolled, sixty-eight (68) of whom completed the work by canning the required materials and writing a report. The value of canned products was \$1,348.63; the cost, \$324.42; the value above cost, \$1,024.21. The quantities were:—Fruit, 1,108 quarts; vegetables, 651 quarts; meats and soups, 12 quarts; jams, jellies, etc., 555 jars. There were thirty-five (35) different varieties.

In gardening, there were four (4) clubs, with an enrollment of seventy (70) pupils, forty-three (43) of whom entirely completed the work. The value of produce raised was \$395.51; the cost was \$104.25; the value above cost was \$291.26.

Exhibitions of the work were held in each village.

Prizes to the amount of \$13.75 were won at the Eastern States Exposition.

At present, there are four (4) sewing clubs, with ninety-five (95) girls enrolled.

In adult work, a millinery class of eighteen (18), a clothing class of fifteen (15), and a nutrition class of thirty-five (35) women have been, or are, holding sessions in the high school building.

## HEALTH WORK

Health work on a greater scale is being done yearly. There is still need for further enlargement.

The addition of a school nurse to the School Nurse School Department has proven a wise step. Her work has grown rapidly and is being efficiently done.

The following summarized report for the last school year—September, 1921, to July, 1922, tells the story briefly:

Number Home Visits,	337
Number School Visits,	165
Number Treatments at Home,	2
Affections:	
Skin Diseases,	124
Parasitic Affections,	159
Enlarged Tonsils,	94
Adenoids,	42
Defective Vision,	362
Defective Hearing,	40
Tuberculous Disease,	0
Orthopedic,	9
Defective Teeth,	1,274
Miscellaneous,	16
<hr/>	
Total,	2,120
First Aid and Dressings,	195
Number Eyes and Ears Examined,	1,796
Temperatures and Histories,	12
Weighing and Measuring,	8,371
Notices Sent to Parents,	98

The nurse is used in investigating requests for Home Permits; also, in looking up some cases of absence. She is conducting classes in Home Nursing in the Continuation School. Her program is heavy; her work, very efficient.

Last fall an opportunity arose whereby it became possible to obtain Pasteurized milk. For some time, this had been desired; therefore, it was immediately grasped.

Under the direction of the nurse, a scheme was effected whereby milk was placed on sale in each school at

four (4) cents per half-pint, with crackers and straw. Some three hundred (300) half-pints are sold daily.

No better form of nutriment can be furnished, and for so little money, than milk. It means much to the health of the children.

School lunches of a simple nature are in operation during the cold weather at the Palmer and Three Rivers Grammar Schools. They are conducted entirely under the management of the School Department and have been very successfully handled.

Soups, cocoa, chop suey, macaroni and cheese, and baked beans are served—generally one article a day—at a price of three (3) cents. This covers the cost of the food. Those in charge of the preparation and serving are paid from a small appropriation by the Town. The best evidence of the success of the lunch room is in its patronage. Palmer has about one hundred thirty (130) servings daily; Three Rivers, fifty (50).

### PENNY SAVINGS

The Penny Savings System, which gave way during the World War to War Savings Stamps, was re-established in November, 1921.

Much of the work is done by the pupils themselves. As a result, much valuable experience in a real business way is acquired. The pupils handle it well.

Although business conditions have not been the best since its re-installation, the total deposits have been sizable.

A detailed statement from November 17, 1921, to December 6, 1922, is here given:

School	Number of Deposits	Amount
Palmer,	3,089	\$1,073.37
Thorndike,	3,235	1,415.72
Three Rivers,	2,569	1,084.22
Bondsville,	2,652	929.60
Wire Mill,	473	315.54
Center,	95	30.17
<hr/>		<hr/>
Total,	12,113	\$4,848.62

## NEW HIGH SCHOOL

With the completion of the new high school building in time for occupancy in September, 1923, the possibilities for an enlarged and enriched curriculum present themselves. While no attempt will be made to branch out too extensively and too rapidly, several new subjects should be taught in September—household arts, manual training, and physical education.

Combinations of high and grade school work can be effected in most of these subjects, in case there is not sufficient work in the high school for a teacher in each subject.

The lunch room will take care of one of the worst features in our present plan of high school operation—the impossibility to secure food of the right sort during an interval of nearly seven (7) hours for many pupils. This room should be run on the same basis as the grade lunch rooms—the service provided at the expense of the Town and the food at the expense of the pupil. Otherwise, those who most need to patronize the lunch room may not be financially able.

The opportunity to run a modern, up-to-date high school, one offering courses to meet the diversified needs of present-day high school pupils, will be presented the School Department for the first time in many years. It should be grasped!

## RECOMMENDATIONS

I make four recommendations, two of which concern the new high school:

- 1). That the new building be as completely and adequately equipped as financially possible, even though, at first blush, it seems to involve considerable money. (With such a building, it would be false economy to "scrimp" upon equipment to the extent that the fullest use of the same could not be made.)

- 2). That household arts, manual training, and physical education be incorporated as integral parts of the

high school curriculum. (Scarcely a town of Palmer's size exists in Massachusetts which does not offer such work and most of them have been doing it for several years.)

3). That Americanization work be resumed on the same general basis as in previous years. (Two very successful years were enjoyed in this work. Remarkable results were obtained. The work was admirably organized and administered.)

4). That the Committee recommend to the Town an appropriation of \$600 for work carried on under the direction of the Hampden County Improvement League. (Palmer has never "paid her way" with the League. The small appropriation is spent directly to workers in town—the past two years it all went to the leaders of the Boys' and Girls' Club Work. Much adult work is done without recompense. Palmer should pay her fair portion or quit. She ought not to continue to be a "charity" patient.)

### CONCLUSION

This report is less lengthy than former reports—not from lack of material, nevertheless. There is always much food for thought that might be placed before the Committee, and, through them, before the public. Some of these very things have been discussed herein.

The purpose of their inclusion is to acquaint the public with a few of the problems confronting school administrators. The public should know and appreciate these difficulties, for these questions have an intimate bearing upon decisions which shape school policies. Such policies affect the public—often, most vitally and personally through their children.

What has been said has been said—at least the attempt has been made—frankly, yet kindly, with no desire or even thought of offending the most sensitive nature. The fundamental purpose back of all school acts and decisions is, insofar as humanly possible, to do those things which are right, just, and in the best interests



at all times of the boys and girls in the schools. Errors are made—many of them; they are, nevertheless, errors of judgment and not intent.

In conclusion, your Superintendent wishes to express his appreciation of the liberal and cordial support of the Committee on every occasion when he has merited it; of the active co-operation in nearly every instance of the teachers; of the fairness and patience, almost universally accorded him, of the public. He has had no occasion to feel otherwise than appreciative, except in a few isolated cases—and any man in public office must expect these rare instances, at least.

Respectfully submitted,

CLIFTON H. HOBSON,  
Superintendent of Schools.

Palmer, Mass., December 19, 1922.



# Appendix

## A. GENERAL STATISTICS.

### 1. Population

Census of 1920,	9,896
School Population, April 1, 1921, 5 to 16 years of age,	2,725
School Population, April 1, 1922, 5 to 16 years of age,	2,762

### II. Pupils.

Number of Children in Town, April 1, between:

	1920-1921	1921-1922
Ages 5 and 7	632	631
Ages 7 and 14	1,688	1,705
Ages 14 and 16	405	426
	<hr/> 2,725	<hr/> 2,762

Aggregate Enrollment, Sept. to June,	2,522	2,227
Average Daily Attendance,	2,203.62	1,933.39
Average Number Belonging,	2,287.50	2,016.37
Per Cent. of Attendance,	96.77	95.89
Average Number of Pupils per Teacher:		
In High School,	20.76	20.27
In Other Schools,	36.49	30.92

## B. ATTENDANCE STATISTICS

### Attendance by Schools, 1921-1922

	Average Membership	Average Attendance	Per Cent. of Attendance	Tardiness	Enrollment
High,	223.00	215.00	96.50	40	250
Palmer Grammar,	661.25	625.95	94.66	111	733
Three Rivers Grammar,	236.65	230.29	97.31	28	271
Wenimisset,	91.34	88.54	96.94	15	99
Thorndike Grammar,	266.10	253.82	95.39	28	302
Bondsville Grammar,	389.04	379.77	97.62	48	409
Wire Mill,	98.47	93.00	94.43	10	106
Palmer Center,	25.41	24.21	95.27	15	28
Forest Lake,	25.11	22.81	90.00	4	29
Total,	2,016.37	1,933.39	95.89	299	2,227

## C. FINANCIAL STATEMENT FOR YEAR 1922

Account	Appropriation	Expended	Balance
General Expenses	\$ 8,685.00	\$ 8,670.89	\$ 14.11
Teachers' Salaries,	78,189.80	77,852.29	330.51
Textbooks & Supplies,	6,000.00	5,951.94	48.06
Transportation	6,000.00	5,997.30	2.70
Janitors' Services	6,075.00	5,618.82	456.18
Fuel & Light,	7,600.00	7,579.23	20.77
Maintenance of Buildings and Grounds,	2,500.00	2,340.37	159.63
Repairs,	3,000.00	2,174.94	825.06
Music, Manual Training & Drawing,	3,840.00	3,838.61	1.39
Commercial,	9,080.00	9,062.99	17.01
Furniture & Furnishings,	2,000.00	1,970.72	29.28
Other Expenses,	4,640.00	4,637.93	2.07
Continuation School,	6,770.00	6,612.63	157.32
Americanization,	650.00	658.05	-8.05
Bills Payable,	2,846.65	2,846.65	
Special Alterations at Palmer Grammar School	2,800.00	1,895.00	905.00
Improvement of Weni- misset Grounds,	500.00	20.00	480.00
	<u>\$151,176.45</u>	<u>\$147,735.41</u>	<u>\$ 3,441.04</u>

## D. BILLS PAYABLE AND RECEIVABLE

## Bills Payable:

None.

## Bills Receivable:

Town of Ware, Tuition, \$250.00

Robert Mullen, Tuition, 62.50 \$312.50

# E. TABLE OF COST—EIGHT YEARS COMPARED

	1915	1916	1917	1918	1919	1920	1921	1922
General Expenses,	\$ 2,982.08	\$ 3,140.73	\$ 3,395.49	\$ 3,796.43	\$ 4,264.67	\$ 5,810.64	\$ 7,223.33	\$ 8,670.89
Teachers' Salaries,	25,293.18	26,996.07	29,193.71	32,668.48	42,830.68	57,474.37	72,072.06	77,859.29
Textbooks and Supplies,	1,971.55	2,338.14	2,441.52	3,485.86	4,075.97	5,356.89	5,889.20	5,951.94
Transportation,	2,635.40	2,723.68	3,156.00	3,478.46	4,341.01	4,925.60	5,708.00	5,997.30
Janitors' Services,	2,517.50	2,579.01	2,615.50	3,196.00	3,708.08	4,424.34	5,566.86	5,618.82
Fuel and Light	3,680.17	4,113.00	4,784.96	6,567.72	5,131.47	7,274.27	9,516.71	7,579.23
Maintenance Buildings								
and Grounds	1,323.95	922.05	1,646.04	2,122.82	2,381.11	2,103.05	2,475.11	2,340.37
Repairs,	505.20	1,627.78	982.53	1,551.09	1,574.07	1,352.58	2,582.29	2,174.94
Music, Man'l Training, Drawing	1,895.48	1,971.94	2,230.05	1,500.75	2,163.97	3,532.61	3,564.13	3,838.61
Other Expenses,	1,098.52	910.16	1,198.37	1,836.26	2,452.72	2,547.73	3,612.41	4,637.93
Furniture and Furnishings,	937.44	5,596.73	654.14	474.10	777.19	1,929.80	1,374.97	1,970.72
Rent,	22.50	175.00		810.00	75.00	308.00	245.00	
Commercial,	2,840.49	3,577.48	3,418.02	3,720.97	4,312.31	5,537.94	7,271.74	9,062.99
Special Heating						791.28	2,100.77	
Bills Payable							3,506.94	2,846.65
Special Alterations at Palmer								1,895.00
Grammar School,								
Improvement of Weeminisset								
Grounds								
Total,	\$ 47,694.46	\$ 53,971.77	\$ 55,716.33	\$ 65,208.94	\$ 78,088.25	\$ 103,369.10	\$ 132,709.52	20.00
Americanization,	885.73	1,349.45	788.93	61.75		237.38	3,329.33	\$ 140,464.68
Vacation School,		94.07						658.05
Playgrounds,								
Continuation School,								
	\$ 48,580.19	\$ 55,115.29	\$ 56,505.26	\$ 65,270.69	\$ 78,088.25	\$ 103,606.48	\$ 141,900.00	6,612.68
							2,359.27	\$ 147,735.41
Average Membership,	1,671.26	1,719.17	1,791.77	1,868.41	1,972.98	2,144.93	2,169.90	1,984.11
Average Attendance,	1,617.31	1,650.00	1,717.09	1,702.31	1,886.54	2,044.19	2,104.23	1,899.62
Cost per Pupil Based on								
Average Membership,	\$28.54	\$30.06	\$31.10	\$34.90	\$39.53	\$48.19	\$61.16	\$70.79
Cost per Pupil Based on								
Average Attendance,	\$29.49	\$31.31	\$32.45	\$38.31	\$41.39	\$50.57	\$63.07	\$73.94

## F. COST PER SCHOOL

	High	Palmer	Three Rivers	Wenim	Thorndike	Bondsville	District	Office	Total
Gen'l Expenses, \$	98.89	61.29	55.19	48.34	45.07	70.40	37.64	8,254.07	\$ 8,670.89
Teachers' Sal.	11,462.50	20,041.76	9,290.50	5,361.64	11,191.35	14,646.72	5,864.82		77,869.29
Books & Sup.	1,821.69	1,260.79	532.49	416.17	530.06	1,125.79	264.95		5,951.94
Transportation	2,454.30	2,551.25	49.00	260.50	42.00	24.50	615.75		5,997.30
Janitors' Serv.	1,333.96	1,353.96	710.80	340.60	755.08	891.92	232.50		5,618.82
Fuel and Light,	1,317.32	1,610.94	838.95	518.75	1,032.36	1,404.31	856.60		7,579.23
Maintenance									
Build. & Grounds	444.19	565.93	255.37	186.46	367.46	361.79	150.17		2,340.37
Repairs,	191.08	718.36	276.06	2.20	290.05	466.35	230.84		2,174.94
Mu., Man. Tr'g.									
and Draw'g	191.93	1,002.87	511.18	261.04	659.28	814.06	398.25		3,838.61
Commercial	9,062.99								9,062.99
Furn. & Furn.	293.35	285.00	241.92	261.41	50.40	832.64	268.41		1,970.72
Other Exp's	553.99	1,169.75	702.81	551.44	651.34	740.19	2,346.65		4,637.93
Bills Payable									2,846.65
Spec'l Al'tions									
Pal. Gram. Sch		1,895.00							1,895.00
Imp. W'misset									
Grounds				20.00					20.00
Day Schools,	\$ 29,232.19	\$ 32,516.90	\$ 13,464.27	\$ 8,228.55	\$ 15,614.45	\$ 21,378.67	\$ 11,775.58	\$ 8,254.07	\$140,464.68
Americanization,									6,612.68
Continuaction,									
Total,									\$147,735.41
Aver. Memb.	236.88	651.10	216.77	100.02	252.31	374.04	152.99	1,984.11	1,984.11
Cost Per Pupil									
Based Av. Memb.	\$123.41	\$49.94	\$62.11	\$82.27	\$61.89	\$57.13	\$76.07	\$4.16	\$70.59



